

**THE TEST ITEM ANALYSIS OF 1ST SEMESTER FINAL TEST OF THE
ACCOUNTING THEORY FOR VOCATIONAL EDUCATION:
CASE STUDY OF SMK YPKK 1 SLEMAN
ACADEMIC YEAR OF 2014/2015**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirements to obtain the
degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



**By:
FATMA DWI RUSMIANA
11403244050**

**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2015**

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Undergraduate Thesis

By:
Fatma Dwi Rusmiana
11403244050

This undergraduate thesis had been approved and validated on February 27th, 2015

To be examined by the Team of Undergraduate Thesis Examination
Accounting Education Study Program
Accounting Education Department Faculty of Economics
Yogyakarta State University

Approved by:

Supervisor,



Annisa Ratna Sari, M.S.Ed.
NIP 19800912 200501 2 002

VALIDATION

The undergraduate thesis entitled:


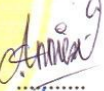

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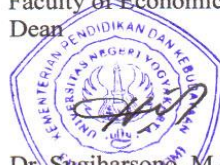
Fatma Dwi Rusmiana
NIM 11403244050

Had been defended in front of the Examiner Team on March, 11th 2015 and had
been successfully passed

THE EXAMINER TEAM

Name	Position	Signature	Date
Andian Ari Istiningrum, SE., S.Pd. Si, M. Com. 19800902 200501 2 001	Chairman of Examiner & Examiner		17-03-2015
Annisa Ratna Sari, S.Pd., M.S.Ed. 19800912 200501 2 002	Co-Examiner & Secretary		17-03-2015
Abdullah Taman, SE. Akt., M.Si. 19630624 199001 1 001	Main Examiner		16-03-2015

Yogyakarta, March 18th 2015
Faculty of Economics, Yogyakarta State University
Dean



Dr. Sugiharsono, M.Si.
NIP. 19550328 198303 1 002

DECLARATION OF AUTHENTICITY

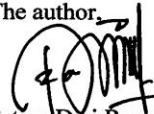
I, the undersigned,

Name	: Fatma Dwi Rusmiana
Student ID	: 11403244050
Study Program	: Accounting Education
Faculty	: Economics
Undergraduate Thesis Title	: THE TEST ITEM ANALYSIS OF 1 ST SEMESTER FINAL TEST OF THE ACCOUNTING THEORY FOR VOCATIONAL EDUCATION: CASE STUDY OF SMK YPKK 1 SLEMAN ACADEMIC YEAR OF 2014/2015

Hereby I declared that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, February 27th, 2015

The author,



Fatma Dwi Rusmiana
NIM 11403244050

MOTTO

“Sesungguhnya Allah tidak akan mengubah nasib suatu kaum sehingga kaum itu mengubah keadaan mereka sendiri.” (Q.S. Ar Ra’ad : 11)

“Maka apabila kamu telah selesai dari satu urusan maka kerjakanlah dengan sungguh-sungguh urusan yang lain”. (QS. Al Insyirah: 7)

“Awali dengan niat, langkahkan dengan semangat, berusahalah dengan yakin, pasrahkan usaha dengan doa. Semua akan indah pada waktunya.” (Fatma Dwi Rusmiana)

DEDICATION

With the mercy of Good the Almighty, I would like to dedicate this undergraduate thesis to:

1. My Parents, Mr. Surip Suhartono and Mrs. Mugini who always provide me their best support and pray along my life.
2. My sister, Rusmiyatun who always support and motivate me in every situation.

**ANALISIS BUTIR SOAL UJIAN AKHIR SEMESTER GASAL MATA
PELAJARAN TEORI KEJURUAN KELAS XII AKUNTANSI
DI SMK YPKK 1 SLEMAN TAHUN AJARAN 2014/2015**

Oleh:

Fatma Dwi Rusmiana

11403244050

ABSTRAK

Penelitian ini bertujuan untuk mengetahui kualitas butir soal ujian akhir semester gasal mata pelajaran Teori Kejuruan kelas XII Akuntansi di SMK YPKK 1 Sleman tahun ajaran 2014/2015 yang dibuat oleh guru mata pelajaran Teori Kejuruan kelas XII Akuntansi SMK YPKK 1 Sleman. Kualitas butir soal ini ditinjau dari segi validitas, reliabilitas, tingkat kesukaran, daya pembeda, dan pola sebaran jawaban pada butir soal.

Penelitian ini merupakan penelitian deskriptif dengan menggunakan pendekatan kuantitatif dimana hasil penelitian diwujudkan dalam angka-angka dan dianalisis menggunakan *Item and Test Program Analysis (ITEMAN) version MICROCAT 3.00*. Subjek dalam penelitian ini adalah siswa kelas XII Akuntansi SMK YPKK 1 Sleman. Teknik pengumpulan data dilakukan dengan menggunakan metode dokumentasi untuk memperoleh data butir-butir soal, kunci jawaban, kisi-kisi soal dan lembar jawaban siswa.

Hasil penelitian menunjukkan bahwa: (1) terdapat 16 butir (40%) dinyatakan valid, 24 butir (60%) tidak valid; (2) reliabilitas keseluruhan butir soal termasuk kategori rendah yang tidak mempengaruhi kualitas soal secara keseluruhan yaitu dengan indeks 0,553; (3) soal dengan tingkat kesukaran kategori sukar berjumlah 32 butir (80%), sedang berjumlah 8 butir (20%), dan mudah berjumlah 0 butir (0%); (4) butir soal dengan daya pembeda jelek berjumlah 13 butir (32,5%), cukup 14 butir (35%), baik 8 butir (20%), dan baik sekali 5 butir (12,5%) (5) soal dengan pengecoh berfungsi sangat baik berjumlah 3 butir (7,5%), baik 8 butir (20%), cukup 15 butir (37,5%), kurang baik 10 butir (25%), pengecoh yang tidak baik 4 butir (10%). Analisis soal berdasarkan validitas, tingkat kesukaran, daya pembeda, dan pola sebaran jawaban menunjukkan bahwa terdapat 8 butir (20%) soal dikatakan baik, 3 butir (20%) soal dikatakan kurang baik, dan 24 butir (60%) soal dikatakan tidak baik.

Kata kunci: Analisis butir soal, Teori Kejuruan, Ujian Akhir Semester.

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ABSTRACT

The purpose of this research is knowing the quality of the test item of 1st semester final test of Accounting Theory for Vocational Education in class XII SMK YPKK 1 Sleman Academic Year of 2014/2015 made by the teacher of Accounting Theory for Vocational Education class XII SMK YPKK 1 Sleman. The quality of item based on the validity, reliability, the level of the difficulty, discrimination index, and distractor efficiency.

This research uses quantitative approach where explanation using descriptive methods and analysis by using program Item and Test Program Analysis (ITEMAN) version MICROCAT 3.00. Data obtained from documentation, that are test item about 1st Semester Final Test of the accounting theory for vocational education, answer key, lattice, syllabus, and worksheet final test of the testee.

The result of this research showed that: (1) valid question were 16 items (40%), invalid question 24 items (60%); (2) reliability whole items did not to effect all of the item quality in the category of low index is 0,533; (3) the question with difficult category are 32 items (80%), 8 items (20%) medium category, and 0 item (0%) to category of easy; (4) poor of item discrimination totaled 13 items (32,5%), enough 14 items (35%), good were 8 items (20%), and 5 items (12,5%) were included in the very good category; (5) based on distractor efficiency very good that the question were 3 items (7,5%), 8 items (20%) had good, enough 15 items (37,5%), bad 10 items (25%), and 4 items (10%) had very bad. The conclusion about this research that the result of item analysis based on validity, the level of difficulty, discrimination index and distractor efficiency have good quality are 8 items (20%), which is less good quality 8 items (20%) and not good quality were 24 items (60%).

Keywords: The Test Item Analysis, Accounting Theory, Final Semester Test

FOREWORD

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The Test Item Analysis of 1st Semester Final Test of The Accounting Theory for Vocational Education: Case Study of SMK YPKK 1 Sleman Academic Year of 2014/2015” finally finish. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

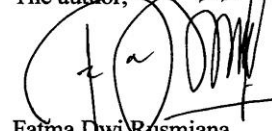
1. Prof. Dr. Rochmat Wahab M.Pd., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University who had gave the research permission for this undergraduate thesis.
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12. All parties who cannot be mentioned individually but had provided me with supports and assistances during the research process.

May God give the best for all the people mentioned above. I realize that there are still some weaknesses and the writing of this Thesis is still far from perfection. The advice and input in developing this research are highly expected. Finally, I hope that this work will be useful for the readers.

Yogyakarta, February 27th, 2015

The author,



Fatma Dwi Rasmiana
NIM. 11403244050

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CHAPTER I INTRODUCTION

A. Background of The Study

Education is an effort that done intentionally and well-planed in order to transfer science, knowledge and value to others. Education is an effort to change something to be better. Through education, human study about new knowledge and values as well as possible so they can be excellent and having a good character.

Teacher has an important role in the activity of learning. The main task of the teacher are planning, implementing, and evaluating of learning. In a system of learning, the evaluation is one of the important component to know the effectiveness of learning. The results can be used to design a qualified evaluation in order to guarantee. Besides the evaluation can be used as feed back for teacher in correcting and completing the program and learning activities. This is relevant with the *Permendikbud. Nomor 54 Tahun 2013* about the *Standar Kompetensi Lulusan (SKL)*:

Untuk mengetahui ketercapaian dan kesesuaian antara Standar Kompetensi Lulusan dan lulusan dari masing-masing satuan pendidikan dan kurikulum yang digunakan pada satuan pendidikan tertentu perlu dilakukan monitoring dan evaluasi secara berkala dan berkelanjutan dalam setiap periode. Hasil yang diperoleh dari monitoring dan evaluasi digunakan sebagai bahan masukan bagi penyempurnaan Standar Kompetensi Lulusan di masa yang akan datang.

Evaluation is accumulation of the data to measure the goal which is achieved (Suharsimi, 2009: 25). There are two techniques in evaluate student's result of learning in the school, namely test techniques and non-test techniques.

According to Zainal Arifin (2011: 118), test is a technique or procedure that used in order to implement the activity of measurement, in side of it there are many question or assignment that have to be done by student to measure the behavior of a student. While, non test is a technique or procedure that not use question or assignment.

Test is an instrument of measuring that most teacher often used to measure student's result of learning. The teacher will know how far the goals of learning from the students test result. Therefore, the test that will be used have to arranged properly. Beside that test also have represent all of to the materials of the learning.

In implementing the test it's needed a question item instrument that will be presented to students. To get qualitifed questions, teacher have to analysize the item first. It will help to improve the test through revision and correction. By doing item analysis, teacher will know wheather students already understand the materials that given by the teacher. Or not, this item analysis can be carried out by qualitative and quantitative.

According to Zainal Arifin (2011: 68), there are eight characteristics of good item instrument, namely:

1. Valid, an instrument can be considered valid if the item instrument truly measuring what will be measured,
2. Reliable, if the results is real,
3. Relevant, if it relevant with the standard competency,
4. Representative, if the instruments represent all the materials of learning,

5. Practical, if the instrument is easy to use,
6. Discriminatif, instrument must be arranged to showing the different of object,
7. Specific, if the instrument is special for certain object,
8. Proportional, instrument should have proportional level of difficulty (difficult, intermediate, and easy).

Based on the pre-research that conducted by the researcher in September 8th, 2014 with accounting teacher at SMK YPKK 1 Sleman, it is known that in making test the teacher refers to unqualified question, beside the teacher do not perform item analysis of the questions because the process of analysis is quite complex and requires a long time. The teacher just analyze the question manually, therefore it was not yet known whether the test is good or bad based on validity, reliability, the level of difficulty, discrimination index, and distractor efficiency.

In accordance to the problem that has been mentioned above, the researcher tends to conduct research entitled “The Test Item Analysis of 1st Semester Final Test of The Accounting Theory for Vocational Education: Case Study of Smk Ypkk 1 Sleman Academic Year of 2014/2015”.

B. Problems Identification

From the problem background above, it can be identified several problems as follows:

1. In making a test the teacher still unqualified question,

2. The teacher did not analyze their own to the question because analysis process quite complicated and requires long times,
3. The teacher knows good or not the question is only based on true or false answers, not based on item analysis,
4. The quality of the test accounting theory vocational education subjects in SMK YPKK 1 Sleman is still unqualified. Its test didn't show validity, reliability, the level of difficulty, discrimination index, and distractor efficiency.

C. Problem Restriction

Based on the problem background and identification of the problem that have been described above, this research will be focused analysis about the multiple choice question final test of 1st semester accounting theory vocational education class XII in SMK YPKK 1 Sleman, which is analyzed quantitatively based on:

1. Validity of item
2. Reliability of item
3. The level of the difficulty
4. Discrimination index
5. Distractor efficiency

In item analysis we will know about the quality of 1st semester final test of the accounting theory for vocational education in class XII at SMK YPKK 1 Sleman.

D. Problems Formulation

Based on the problem restrictions above, the formulation of the problems in this research namely “How the Quality the Test Item of 1st semester final test of Accounting Theory for Vocational Education in Class XII SMK YPKK 1 Sleman Academic Year of 2014/2015?”

E. Objective of the Research

The purpose of this research is knowing the quality of the Test Item of 1st Semester Final Test of Accounting Theory for Vocational Education in class XII SMK YPKK 1 Sleman Academic Year of 2014/2015 made by the teacher of Accounting Theory for Vocational Education Class XII SMK YPKK 1 Sleman based on the validity, reliability, the level of difficulty, discrimination index, and distractor efficiency.

F. Significances of the Research

The results of this research is expected be usefull and got some benefits to everybody, including the education community, public and society, whether it is theoretically and practically. The specifications of the significances of this research as follows:

1. Theoretical Significance

- a. The result of this research are expected to give contributions in education field as reference for teachers, on item analysis, so it is expected to improve the quality of education evaluation instrument that can be used in school
- b. As a reference and as materials for consideration for the next research.

2. Practical Significance

a. For Teachers

This research is expected to provide an input for the teacher of accounting, about item analysis the accounting theory for vocational education.

b. For Other Researcher

This research is expected to give description or reference for the research about item analysis. Besides of the study, it is expected used for developing process item analysis those on other subjects.

c. For Researcher

The result of this research is expected to develop and apply the knowledge which has been obtained during the process of learning about item analysis, so it can improve the skill that can be applied in the future.

CHAPTER II

LITERATUR REVIEW AND RESEARCH QUESTION

A. Theoretical Review

1. Review of the Evaluation

a. Definition of Evaluation

According to Zainal Arifin (2011: 5) “evaluation is a process systematically and continuity to determine quantity (meaning and value) from something, based on consideration and certain criteria for decision making”. According to Djemari Mardapi (2007: 8) “evaluation is combination of activities to improve quantity, performance, or productivity institution in implementing the program”.

Ralph Tyler on Suharsimi (2009: 3), “evaluation is a process of collecting the data to determine how far the purpose of education has been achieved”. The definition broader stated by Cornbach and Stufflebeam on Suharsimi (2009: 3) “evaluation is not about process purpose measuring process, but it is also used to make a decision”. Both these experts, consider to define evaluation not only to assess the results of study but the evaluation also as a factor in the decision making.

Evaluation is important in order to bring about an improvement in areas such as student achievement, use of public funds or educational materials and programmes. Different evaluation approaches exist depending on who requires the information and

the purpose for which the information is needed. Management oriented evaluation is important in order to make decisions on the inputs, processes and output.

(Ngware and Ndirango, 2005)

Based on opinions on above, the definition of evaluation can be concluded, as a systematic process of something has been in collecting the data to know how far the purpose achieved. Beside that, evaluation is also used in decision making.

b. Principle of Evaluation

According to Zainal Arifin (2011: 30-31) to obtain a good evaluation, evaluation should have to refres on general principles, as follows:

- 1) Continuity, evaluation should not be done in learning own incidentaly because it is a process continuous. Therefore evaluation should be done continuously. The evaluation results obtained at a time should always connected with the result. The students do not study can be seen just from a product but also a process in fact the input.
- 2) Comprehensive, in evaluating an object, the teacher should take all the objects as the evaluation. For example, if the object of evaluation is students, then all aspects of the students, should be evaluated both involving cognitive, an affective, or psychomotor aspects.
- 3) Fair and Objective, in implementing an evaluation, teachers should do fairness. “Fair and objective” is easy to say, but it is

difficult to do. All student have same equality without discrimination. The teacher also should be objective one. Therefore, all the bad be have like and dislike, desires, and prejudice negative should be removed. Evaluation should be based on reality, no manipulation.

- 4) The cooperative, in implementing evaluation the teacher should make a good cooperation with all parties, such as parent of student, the other teachers, headmaster, including with the students themselves. It is done to make all parties satisfy with the evaluation result.
- 5) Practically, easy to use by all parties. If the instrument to fulling the prerequisite but difficult to used, so the instrument not pratice.

There was one general principle namely triangulation, they are:

- 1) Learning objectives
- 2) Learning activities
- 3) Evaluation

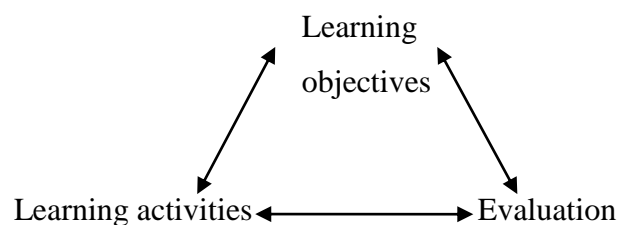


Figure 1. Tringulation of Evaluation
Source: Suharsimi (2009: 24-25)

The explanation of triangulation evaluation above are:

a) The relationship between the objectives with learning activities

Learning activities that design in the lesson plan in line with the objectives of learning, so every activities of students in the class is aimed to achieve the objective of learning.

b) The relationship between the objectives with evaluation

Evaluation is the activity of collecting data to measure the goals that have been achieved. Then, in arranging instrument and techniques for evaluation should refer to the objectives that have been formulated.

c) The relationship between the evaluation with learning activities

Evaluation should refer or adapted with activities learning. For example, in teaching and learning activities the teacher more oriented in skill, then evaluation also make to measure the aspect skill of students.

c. Objectives of Evaluation

Purpose of teacher in doing evaluation is to know how far a student reach of learning. Besides that, the result of evaluation will give an interpretation on the ability and the level of knowledge the student with the materials that delivered by teachers. According to Zainal Arifin (2013:14), the purpose of evaluation learning is to know the effectivity and efficiency of the learning system, which concerns

about the objectives, material, method, media, a source of learning, environment and assessment system.

According to Anas Sudijono (2011: 16-17), the objective of evaluation in education into the general objectives and a special objectives.

1) General objectives

Generally, the objectivity of evaluation in education field are:

- a) To obtain evidence data, which will be used clue of ability and success level of the student.
- b) To see the effectiveness of the learning that methods used by teacher.

2) Spesific objectives

The evaluation being a special purpose of activity in education are:

- a) To stimulate the activity of student in education program.
- b) To search and discover cause failure and successes of factors in following education program.

d. Steps of Evaluation

Anas Sudijono (2011: 59) explain the steps of evaluation, as follows:

- 1) Arrange a plan evaluation of learning outcomes. Planning evaluation of learning outcomes include six types of activities, namely:
 - a) Formulating the purpose of implementation of the evaluation.

- b) Establish the aspects that will be evaluated, such as cognitive, affective aspects, or psychomotor aspects.
 - c) Select and determine the techniques that will be used in the evaluation.
 - d) Arrange tools that will be used in the measurement and assessment of student learning outcomes.
 - e) Determine benchmarks, norms or criteria that will be used as a handle or a benchmark in providing interpretations of the evaluation data.
 - f) Determine the frequency of the activity evaluation of learning outcomes.
- 2) Collecting the data. Collecting the data is to carry out the measurement or observation, interviews or questionnaires with the use of certain instruments.
 - 3) To verify the data. Verification of data is intended to be able to separate good data (data that will be able to clarify the picture to be obtained regarding the individual or group being evaluated) of the data less well (data that will blur the image that would be obtained if the data was joined processed) .
 - 4) Process and analyze the data. In processing and analyzing the results of the evaluation carried out with a view to giving meaning to data that have been collected in the evaluation. In processing and analyzing evaluation data can be used statistical techniques or

techniques nonstatistic, depending on the type of data to be processed and analyzed.

- 5) Provide interpretations and giving conclusions. Interpretation the data evaluation is a verbalization of meaning contained in the data that has processing and analyzing.
- 6) Follow-up results of the evaluation. Data evaluation results are compiled, organized, processed, analyzed and summarized to known the meaning contained so that evaluators will be able to take decisions or formulate policies that are deemed necessary as a result of the evaluation activities.

2. Review of Test as Evaluation Instrument

a. Defination of the Test

According to Zainal Arifin (2011: 118) “test is a technique or procedure which is used in order to implement the activity of measurement, in which there are many questions or assignments should be done by a student.” Suharsimi Arikunto (2009: 51) explain that test is a tool or a procedure that used to know the result of something, with prosedure certain that has been decided.

The other definitions about test is a gatherer instrument of information but compared with other tools, this test is more legitimate because full of restrictions (Daryanto, 2008: 25). According to Wina Sanjaya (2008. 239) test is a measurement instrument that is used for measuring the success of student in reaching certain competency.

Based on opinion above, it can be concluded that test is a tool or procedure which have various questions, a statement, or series of tasks that should or answered by student to measure study result of the student.

b. Principle in Arranging of Test

According M. Ngalim Purwanto (2008: 23-24), there are some basic principles in arranging a test result of study, namely:

- 1) The test should be able to clearly measure the learning outcomes that have been established in accordance with the instructional objectives.
- 2) Measure a representative sample of the results of learning and teaching materials that have been taught.
- 3) Includes type of questions that really suitable for measuring the desired learning outcomes in accordance with the objectives.
- 4) Designed according to their usefulness to obtain the desired results.
- 5) Made reliable so easily interpreted properly.
- 6) Used to improve the learning method and how teachers teach.

c. Type of the Test

A test is a measurement instrument study result in evaluation, can be divided, test as a means of evaluation can be classified become two classification, namely test and non test. According to Wina Sanjaya (2008: 239) about genre test, that's:

1. Types of tests based on the total of participants:

- a) Group test is a test that is carried out on a number of students together.
 - b) Individual test is a test that is done to a person's individual students.
2. How to implementation:
- a) The written test is a test that is done by the students to answer a number of items about the route of writing. There are 2 types of tests that are:
 - 1) Essay test is a test in a way students are asked to answer questions openly that explain or decipher through the formulation of the sentence it self.
 - 2) The objective test is a test that expects students select answers that have been determined
 - b) Oral test is a test that uses language orally. This test is good to assess students' ability to reason.
 - c) The test works is a test in the form of demonstration. This test is suitable when we want to know the capabilities and skills of someone about something.
3. Type test by method of the arrange:
- a) Teacher-made tests are arranged to generate the information needed by the teacher concerned.

- b) Standardized test is a test used to measure the ability of students so that based on the ability of standardized tests can predict the success of students in the future.

Test can be divided on some types based on various points of view. Eko Putro Widoyoko (2009: 49-87) divides the test become some types, namely:

- 1) Objective tests
 - a) True-False test
 - b) Matching test
 - c) Multiple choice test
 - d) Multiple choice analysis of the relationship between things
 - e) Multiple choice case analysis
 - f) Multiple choice with charts, graphs, table
- 2) Subjective test
 - a) Extended response test
 - b) Restricted response test

From many types of tests as above, teacher in school in often to use test than nontest instrument. Test is easy to make practical.

d. Characteristic of a Good Test

Test is important instrument evaluation very important to used more should have good quality in various sides. Tests should be arranged appropriate with principles and procedures in arranging the test. According to Suharsimi (2009: 57), the characteristic a good are:

- 1) Validity
- 2) Reliability
- 3) Objectivity
- 4) Practibility
- 5) Economic

R.L. Thorndike, and H.P. Hagen on Zainal Arifin (2011: 246) said, “there are many spesific consederations entering into the evaluation of a test, but we shall consider them.... Three main headings, these are, respectively, validity, reliability, and practicality.”

3. Review of Items Analysis

a. Definition of Items Analysis

According to Anas Sudijono (2011: 269-370), analysis is the identification process of any items about to do to get feed back good repairment and revision about its. Suharsimi (2009: 205) said that “Item analysis is a systematic procedure that will give special information on items that will be arranged”.

According to Daryanto (2008: 179) “Item analysis is to aims identifty the questions and make repairment. Other opinion, from Nana sudjana (2011: 135), “item analysis is aims to obtain good quality of question, the teacher will get description about the real achive learning of student.”

For the above, it can be concluded that the analysis of items is the identification activity of item to know the student ability by repair quality of test that will be arranged.

b. Analysis Technic of Items

1. Validity

Validity is the accuracy of measuring item valid. Test need to determined in order to know the quality of test. Divide (Anas Sudijono, 2011: 164) validity in two kinds, namely:

a) Validity of test

Validity of test is used to measure question competensively.

The following types of the validity of tests are:

1) Validity of Rational

Validity of rational is validity earned that by logical.

Devide validity of rational have two kinds, namely:

(a) Validity of Content

The content of the test represent all the materials.

(b) Validity of Construction

Validity of contruction is validity that build the test, regulate thinking aspect that already mentioned in special instruct goals.(Suharsimi, 2009: 66).

2) Validity of Empiric

Validity of empirical is accuracy in measuring something based on empirical analysis (Anas Sudjiono, 2011: 167). This is kinds of empiric validity:

(a) Validity of devination

The validity of devination is a condition that shows how far a test can show its ability to predict accurately what will happen in the future (Anas Sudjiono, 2011: 168).

(b) Validity of Comparison

Validity of Comparison is the tests can show the relationship between a first test with the next test (Anas Sudjiono, 2011: 176-177).

b) Validity of Item

According to Anas Sudjiono (2011: 182), the validity of an item is the accuracy of measuring the items. To calculate valid of item can use biserial point, that formula is:

$$Y_{pbi} = \frac{Mp - Mt}{St} \sqrt{\frac{p}{q}}$$

Note:

γ_{pbi} = coefficient biserial correlation
 M_p = average score from subject which are true for item
 M_t = total average score
 St = standar deviation and total score
 P = students proportion which is answering true
 Q = students proportion which is answering false ($q = 1-p$)
 (Suharsimi, 2009: 79)

Correlation index biserial point (γ_{pbi}) can be result from calculate with r_{table} on the significant level 5% appropriate with amount students.

2. Reliability

Reliability is the extent or degree of consistency of an instrument. Reliability test with regard to the question whether a scrupulous and test can be trusted in accordance with the criteria have been set. A test is reliable if always give the same result if working on the same group on a different time or opportunity (Zainal Arifin, 2011: 258). The total reliability can calculate with formula KR-21:

$$r_{11} = \frac{Kax^2 - X(K - \bar{X})}{ax^2(K - 1)}$$

Note:

r_{11} = total reliability of test
 K = amount of item test
 ax^2 = score variation
 \bar{X} = average score

(Nana Sudjana, 2011: 19)

According to Anas Sudijono (2009: 209), to giving interpretation coefficient of reliability in general using foundation it's:

- a. Reliability of the test obviously have been the high (reliable) if r_{11} same or more than large with 0,70.
- b. Reliability of the test obviously have been including the high (unreliable) if r_{11} less smaller than 0,70.

3. The Level of Difficulty

Difficulty is a real number between 0 and 1 which expresses a measure of the difficulty of the item, intended as the proportion of

learners who get the items correct (Costagliola, 2009: 67). Level of

Difficulty can be obtained by using the following formula:

$$P = \frac{B}{JS}$$

Note:

P = under number of item difficulty

B = amount of students who have correct answer

JS = total of student

(Anas Sudijono, 2011: 372)

Criteria index the level of difficulty, that's:

0,00-0,29 = category difficulty question

0,30-0,69 = category medium question

0,70-1,00 = category easy question

(Suharsimi, 2009: 210)

4. Discrimination Index

The formula to determine index discrimination is:

$$D = \frac{B_A}{J_A} - \frac{B_B}{J_B} = P_A - P_B$$

Note:

J = amount of participant

J_A = amount of upper participant

J_B = amount of lower participant

B_A = amount of upper participant which answering true question

B_B = amount of lower participant which answering true question

$P_A = \frac{B_A}{J_A}$ = proportion upper group participant which answering true question

$P_B = \frac{B_B}{J_B}$ = proportion lower group participant which answering true question

Interpretation of discrimination index, that's:

0,00–0,19 = poor

0,20–0,39 = enough

0,40–0,69 = good

0,70–1,00 = very good

(Suharsimi, 2009: 201)

The interpretation has been modified because numbers between 200 and having the same limits early so as to cause trouble in inserting category about.

5. Distractor Efficiency

The answers are scattered which answers testee according to answer a, b, c, d, e choice or not at all. Distractor good will be selected by at least be elected by 5 % of total testee. Knowing the percentage of the vote testee distractor using formula as:

$$percentage = \frac{\sum \text{the student who select distractor alternatif}}{\sum \text{all student}} \times 100 \%$$

Table 1. Scala Likert

Category	Interpretation
0	Very good
1	Good
2	Enough
3	Bad
4	Very Bad

The conclusion about distractor function is:

- It is very good if distractor at about serves as a whole.
- It is good if distractor on about not well-functioned one alternative.
- It is enough if distractor on about not well-functioned two alternatives.
- It is bad when distractor unable to function at about three alternatives.
- It is very bad if the distractor in a question of four alternative does not work.

B. Relevant of Research

1. Research conducted by Muhammad Taufan Ruspitu (2014) with the title *“Analisis butir soal ujian semester gasal ekonomi akuntansi kelas XI IPA SMA Negeri 11 Yogyakarta Tahun Ajaran 2013/2014.”* The result of this research showed that: (1) valid question are 18 items (45%), invalid question 22 items (55%). (2) reliability whole items in the category of low index is 0,477. (3) Very bad discrimination index is 6 items (15 %), bad items is 5 (12.5 %), enough 16 items (40%), good 11 items (27,5%) and very good 2 items (5%). (4) Based on the level of difficulty 7 question (17,5%) is difficult, intermediate 13 items (32,5%) and easy question is 20 items (50%). (5) Based on distractor efficiency a very good that question is 4 items (10%), good question is 8 items (20%), enough question is 10 items (25%), bad question is 8 items (20%) and very bad question 10 items (25%).

The differences between this research and Muhammad Taufan Ruspitu are the final examination the Accounting Economic subjects class XI IPS, the place and years of the research is different namely on SMA Negeri 11 Yogyakarta academic of years 2013/2014, the similarities of the research are descriptive quantitative and use Item and Test Analysis (ITEMAN) microCAT version 3.00 program.

2. Research conducted by Nur Hidayati Indra Rukmana (2013) entitled *“Analisis Butir Soal Ujian Akhir Semester Gasal Mata Pelajaran Teori Kejuruan Kelas XI Akuntansi di SMK YPKK 1 Gamping, Sleman Tahun*

Ajaran 2012/2013.” The result of this research showed that: (1) valid question are 27 item (67,5%), invalid question 13 items (32,5%); (2) Reliability whole items in the category of high index is 0,755; (3) items about with a distinguishing miscreated totaled 5 item (12,5%), intermedite 11 items (27,5%), good 18 items (45%), and very good are 6 item (15%); (4) Based on the level of difficult question 5 items (12,5%), intermediate 22 items (55%), and easy question are 13 item (32,5%); (5) based on distractor efficiency good question are 8 item (20%), good distractor 12 item (30%), It is working 14 item (35%), work is not good enough 4 item (10%), and are unable to function 2 item (5%). The result of the overall, there was this conclusion can be draw 26 item (65%) questions explain to good, 7 item (17,5%) about said less well, and 7 item (17,5%) It is not good of others.

The differences research with Nur Hidayati Indra Rukmana that’s research doing on class XI Accounting, the years of different that 2012/2013, the similarities of the research is research is descriptive quantitative analysis about examining of items about 1st semester the final test of the accounting theory for vocational education and the place research same that’s on SMK YPKK 1 Sleman.

3. Research conducted by Muslikah Purwanti in 2014 entitled “*Analisis Butir Soal Ujian Akhir Semester Gasal Mata Akuntansi Keuangan Kelas XI Akuntansi menggunakan program microsoft office excel 2010 di SMK Negeri 1 Yogyakarta Tahun Ajaran 2013/2014.*” The research outcome is: (1) valid question 19 items (63,33 %), invalid question 11 items (36,67%),

(2) reliabel question is 0,660; (3) difficult of question are 4 items (13,33%) about the enough are 9 items (30%) and easy question are 16 items (56,67%), (4) based on discrimination index 7 items (23,33%) are poor, enough are 7 items (23,33%), good question 10 items (33,33%), and very good question 6 items (20%), (5) based on very good distractor efficiency 3 items (10%), have good distractor efficiency 10 items (33,33%), have enough distractor efficiency 11 items (36,67%), have bad distractor efficiency 4 items (13,33%), and have very bad distractor efficiency 2 items (6,67%).

The differences research with Muslikah Purwanti is research doing on SMK Negeri 1 Yogyakarta with subjects Financial Accounting in class XI Accounting used program microsoft office excel 2010, and different accademic of the years it's 2013/2014, the similarities of the research is descriptive quantitative analysis about examining of item about the final examination of the first semester.

C. Research Framework

The test item analysis of 1st semester final test of accounting theory for vocational education class XII Accounting will be doing after final test of the first semester. The purpose of this activities is to know about the quality of test that have been made by teacher accounting theory for vocational education class XII viewed in terms of the validity, reliability, level of difficulty, discrimination index and distractor efficiency.

Analysis of the validity knowing whether a test is correct to be use as a measuring instrument or not. Items can be considered valid if have big support against the total scores. Beside validity, reliability is knowing the level or degree of a test. A test can be considered reliable, if it always give the same results in same group but on different times.

An analysis the level of difficulty is aspects that must be analyzed to know about test quality levels that have been made. Test can be considered good if the question not too difficult and not too easy. The questions will give opportunity for smart student to answer the question, but for less smart student it is not given easiness in answering that question.

The analysis of discrimination index with is aims to know about the ability of differentiate test in who are students who have high interm achievment. Then, distractor efficiency will provide information about level of trap question for students.

After doing an analysis of the validity, realibility, the level of difficulty, discrimination index and distractor efficiency teacher will know good, intermediate and bad question. Good test will be save in question bank, intermediate question will be revision and bad question will be throw away. About good will be kept in a bank about that about which were revised, about no good and bad will be discarded.

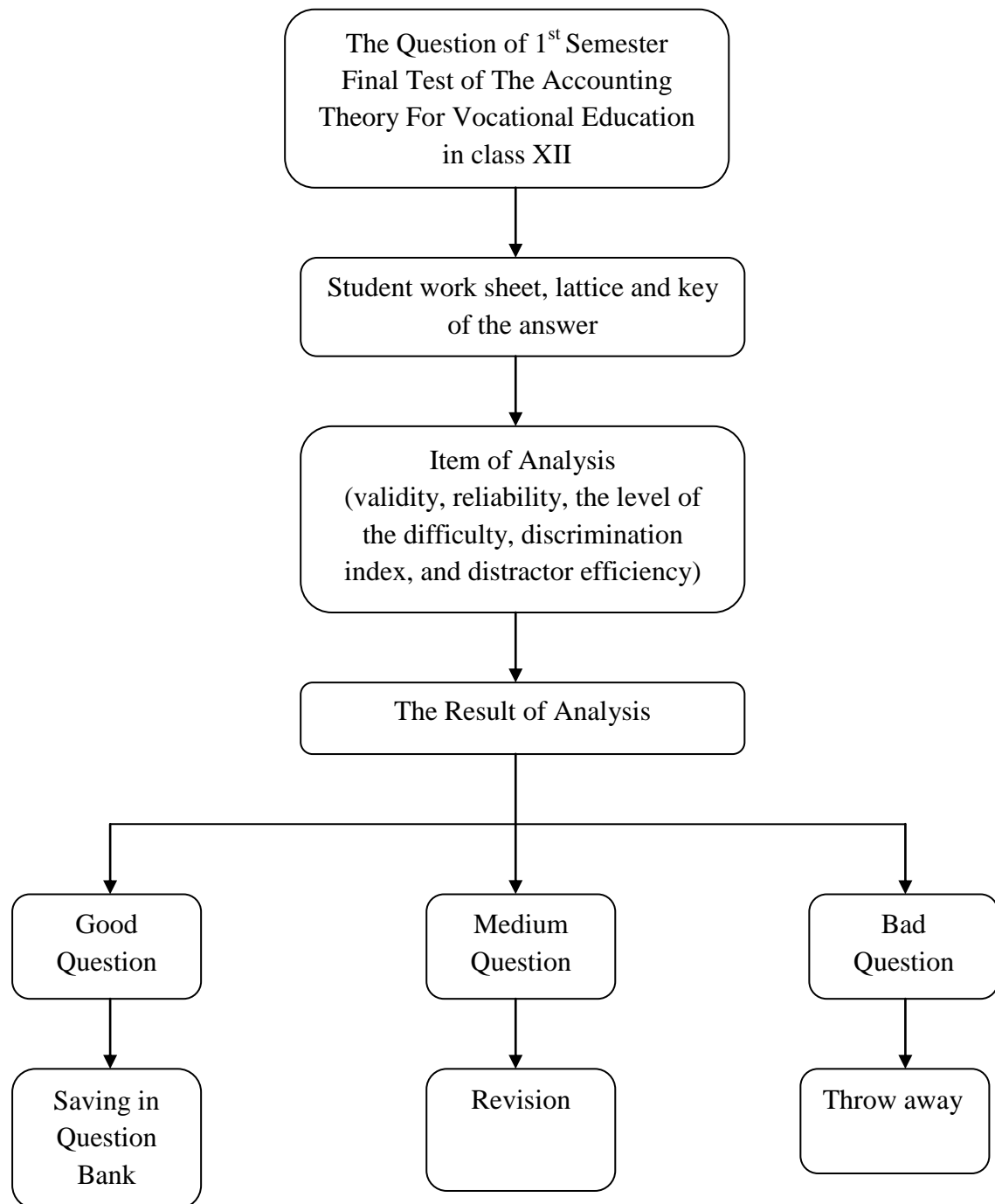


Figure 2. Research Framework

D. Question of Research

Based the theoretical review and research framework, the question of research can be formulated as follows:

1. How the level of validity The Test Item of 1st Semester Final Test of Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015?
2. How the level of reliability The Test Item of 1st Semester Final Test of Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015?
3. How the level of difficulty The Test Item of 1st Semester Final Test of Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015?
4. How the level of discrimination index The Test Item of 1st Semester Final Test of Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015?
5. How the level of distractor efficiency The Test Item of 1st Semester Final Test of Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015?

CHAPTER III RESEARCH METHOD

A. Place and Time of Research

The research will be conducted in class XII Accounting, SMK YPKK 1 Sleman which is located at Jalan Sayangan No.5, Mejing Wetan, Ambarketawang, Gamping, Sleman, Yogyakarta, in December 2014 after the final test of 1st semester academic year of 2014/2015.

B. Research Design

The research is descriptive quantitative. This research intend to search information and data that can be use to describe the quality of 1st semester final test of the accounting theory for vocational education in class XII SMK YPKK 1 Sleman academic year of 2014/2015. This research uses quantitative approach where explanation using descriptive methods and the result will be explained narratively.

C. Research Variable

Research variable in this research is item analysis about 1st semester final test of the accounting theory for vocational education are viewed in terms of validity, reliability, level of the difficulty, discrimination index and distractor efficiency.

D. Research Subject and Object

Subject of this research is all student in class XII Accounting SMK

YPKK 1 Sleman Academic year of 2014/2015 with total 75 students.

Table 2. Subject of Research

Class	Amount
XII AK 1	23
XII AK 2	25
XII AK 3	27
Total	75

Then, object of research is a question of multiple choice of 1st Semester Final Test of the Accounting Theory for Vocational Education SMK YPKK 1 Sleman Academic Year of 2014/2015.

E. Operational Definition

1. Validity

Validity is accuracy measuring item to give appropriate information and can be using to achieve a specific objective. Test can be valid if the test give information exactly and can be using to achieve a specific objective. The validity test can be seen from two ways, by validity rational and validity empirical. Validity rational can be measure by looking the content of material, while empirical of validity will be declared valid if about $r_{\text{arithmetic}}$ more large than r_{table} . Validity can be calculated using formulas correlation point biserial who then reviewed by r_{table} . The formula validity items is using correlation point biserial:

$$r_{\text{pbi}} = \frac{Mp - Mt}{St} \sqrt{\frac{p}{q}}$$

Note:

γ_{pbi} = coefficient biserial correlation

M_p = average score from subject which are true for item

M_t = total average score

St = standar deviation and total score

P = students proportion which is answering true

Q = students proportion which is answering false ($q = 1-p$)

(Suhursimi, 2009: 79)

Correlation index point biserial (γ_{pbi}) can be result from calculate

with r table on the level of significant 5% appropriate with students amount subject research.

2. Reliability

Reliability is a measurement using to know the level or degree of consistent. Reliability of test regarding with the question, a test of reliability a test of whether a careful and belived in accordance to the criteria have been set. The said reliable if the result knowing the exact.

The total reliability can calculate with formula KR-21:

$$r_{11} = \frac{Kax^2 - X(K - \bar{X})}{ax^2(K - 1)}$$

Note:

r_{11} = total reliability of test

K = amount of item test

ax^2 = score variation

\bar{X} = average score

(Nana Sudjana, 2011: 19)

To giving interpretation coefficient of reliability in general using foundation it's:

- a. Reliability of the test obviously have been the high (reliable) if r_{11} same or more than large with 0,70.

- b. Reliability of the test obviously have been including the high (unreliable) if r_{11} less smaller than 0,70.

(Anas Sudijono, 2009: 209)

3. The Level of Difficulty

The level of the difficulty is the measurement of how big degree the lurch a difference. If the question having a level of the difficulty balanced, it can be said that the question is good. The level of the difficulty is usually describe with an index the difficulty. Index of item can be obtained by using the following formula:

$$P = \frac{B}{JS}$$

Note:

P = point of difficulty item

B = amount of testee which true answering with this item

JS = amount testee which following the result of study

(Anas Sudijono, 2009: 372)

According to (Suharsimi, 2009: 210), criteria index the level of difficulty, that's:

0,00-0,29 = category difficulty question

0,30-0,69 = category medium question

0,70-1,00 = category easy question

The interpretation has been modified because number in Suharsimi' book between and the under limit and top limit having the same number, so makes a trouble in inserting category of question.

4. Discrimination Index

Discrimination index an analysis used to know about the ability of item to be able to distinguish between student who has mastered of

materials, with the student who has not been the materials. The higher coefficient discrimination index the item of question, the more capable of item differentiate between the student who have control of competence with the student who has not been or less to take control of the competency.

The formula to determine index discrimination is:

$$D = \frac{B_A}{J_A} - \frac{B_B}{J_B} = P_A - P_B$$

Note:

J = amount of participant

J_A = amount of upper participant

J_B = amount of lower participant

B_A = amount of upper participant which answering true question

B_B = amount of lower participant which answering true question

$P_A = \frac{B_A}{J_A}$ = proportion upper group participant which answering true question

$P_B = \frac{B_B}{J_B}$ = proportion lower group participant which answering true question

Interpretation of discrimination index, that's:

0,00–0,19 = poor

0,20–0,39 = enough

0,40–0,69 = good

0,70–1,00 = very good

(Suharsimi, 2009: 201)

The interpretation has been modified because number in Suharsimi's book between the lower limit and upper limit having the same number, so makes a trouble in inserting category of question.

5. Distractor Efficiency

Distractor efficiency used to know distractor functioning properly or not. The distractor efficiency is testee distribution to specify the answers form multiple choice. The distributions answer will be know by the

students choose a, b,c, d, e or not choose. Distractor efficiency can be determined the distractor whether working or not. The item be classified a good question if the distractor can function well. Characteristic good distractor by marked at least 5 % of the test. Knowing the percentage of the vote testee distractor using formula as:

$$percentage = \frac{\sum the\ student\ who\ select\ distractor\ alternatif}{\sum all\ student} \times 100 \%$$

F. Data Collection Techniques

This research using two data collection techniques, they are:

1. Interview

An interview conducted by researcher to collect the data on September 8th, 2014 with accounting teacher of theory vocational education in class XII of the 1st semester test at SMK YPKK 1 Sleman. An interview conducted to ensure a time for researcher took the data. Researcher also get question that will be used by the teacher Accounting Theory subjects in class XII Accounting at SMK YPKK 1 Sleman.

2. Documentation

This technique is used to obtain a lattice of question, question, key of the answers, and the work sheet of 1st Semester Final Test of Accounting Theory for Vocational Education in Class XII Accounting at SMK YPKK 1 Sleman.

G. Research Instrument

An instrument using in this research are:

1. A list of student name,

2. A question of multiple choice of 1st Semester Final Test of the Accounting Theory for Vocational Education in class XII Accounting,
3. A lattice of question,
4. The key of answer and worksheet of student class XII Accounting.

H. Data Analysis Technique

The question of 1st Semester Final Test of Accounting Theory for Vocational Education in class XII Accounting at SMK YPKK 1 Sleman Academic Year of 2014/2015 is shape multiple choice and analyzed by using program Item and Test Program Analysis (ITEMAN) version MICROCAT 3.00. Before doing an analysis, researcher do scoring with the value 1 for true answer and 0 for wrong answer. The data analysis based on:

1. Validity

The formula validity items is using correlation point biserial:

$$\gamma_{pbi} = \frac{M_p - M_t}{S_t} \sqrt{\frac{p}{q}}$$

Note:

γ_{pbi} = coefficient biserial correlation

M_p = average score from subject which are true for item

M_t = total average score

S_t = standar deviation and total score

P = students proportion which is answering true

Q = students proportion which is answering false ($q = 1-p$)

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Correlation index point biserial (γ_{pbi}) can be result from calculate

with r table on the level of significant 5% appropriate with students amount subject research.

2. Reliability

The total reliability can calculate with formula KR-21:

$$r_{11} = \frac{Kax^2 - X(K - \bar{X})}{ax^2(K - 1)}$$

Note:

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To giving interpretation coefficient of reliability in general using foundation it's:

- a. Reliability of the test obviously have been the high (reliable) if r_{11} same or more than large with 0,70.
- b. Reliability of the test obviously have been including the high (unreliable) if r_{11} less smaller than 0,70.

(Anas Sudijono, 2009: 209)

3. Level of Difficulty

A level of Difficulty index of item can be obtained by using the following formula:

$$P = \frac{B}{JS}$$

Note:

- P = point of difficulty item
- B = amount of testee which true answering with this item
- JS = amount testee which following the result of study

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According to (Suharsimi, 2009: 210), criteria index the level of difficulty, that's:

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The formula to determine index discrimination is:

$$D = \frac{B_A}{J_A} - \frac{B_B}{J_B} = P_A - P_B$$

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J_B = amount of lower participant

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Interpretation of discrimination index, that's:

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The interpretation has been modified because number in Suharsimi's book between the lower limit and upper limit having the same number, so makes a trouble in inserting category of question.

5. Distractor Efficiency

The answers are strew which answers testee according to answer a, b, c, d, e choice or not at all. The good distractor will be selected by at least be selected by 5 % of total testee. Knowing the percentage of the vote testee distractor using formula as:

$$percentage = \frac{\sum the\ student\ who\ select\ distractor\ alternatif}{\sum all\ student} \times 100\ %$$

Table 3. Scala Likert

Category	Interpretation
0	Very good
1	Good
2	Enough
3	Bad
4	Very Bad

Source: (Sugiyono, 2011: 93)

The conclusioan about distractor fungsion is:

- a) It is very good if distractor at serves as a whole.
- b) It is good if distractor on about not well-functioned one alternative.
- c) It is enough if distractor on about not well-functioned two alternatives.
- d) It is bad when distractor unable to function at about three alternatives.
- e) It is said very bad if the distractor in a question of four alternative does not work.

Based on the calculation of distractor can be see in the proportion endorsing in the result of analysis. Technique of analysis validity, reliability, level of difficulty, discrimination index and distractor efficiency will be analysis using Item and Test Analysis (ITEMAN) microCAT

version 3.00. The determination of the question of good quality, medium and bad quality based in some consideration, as follows:

- a. The Items said good quality if have the four criteria: validity, the level of difficulty, discrimination index and distractor efficiency.
- b. The Items said medium quality if have the three criteria of four.
- c. Items about said to have qualities that is bad quality if that situation does not meet the criteria about two or more good.

(Yunita, 2011: 67)

CHAPTER IV RESEARCH RESULT AND DISCUSSION

A. Overview of Research Place

The school that used to research is SMK YPKK 1 Sleman located in Jl. Sayangan No.5 Meijing Wetan, Ambarketawang, Gamping, Sleman, Yogyakarta. The location of this school is strategic and easily accessible because it is located near the highway, so it is very beneficial for the school and its stakeholders. This school has a vision and mission to improve the quality of education, namely:

Vision

“Menghasilkan tamatan yang berkualitas sesuai dengan tuntutan kebutuhan masyarakat daerah nasional dan internasional”.

Mission

- 1. Melaksanakan proses diklat secara efektif dengan didasari perkembangan teknologi dan manajemen sekolah yang baik.*
- 2. Mengembangkan akhlak yang berlandaskan iman dan taqwa.*
- 3. Menumbuhkembangkan jiwa kewiraswastaan secara intensif kepada seluruh warga sekolah.*
- 4. Peningkatan unit produksi dan kerjasama dengan dunia industri/ usaha serta mengembangkan riset dan teknologi.*

SMK YPKK 1 Sleman Academic Year of 2014/2015 has 360 students, divided into 3 study program, namely: Accounting, Software Engineering and Pharmacy, and has 47 teachers. Facilities owned by SMK YPKK 1 Sleman to support the learning process are:

- | | |
|---------------------------|-----------------------------|
| 1. Teacher's Room | 7. Meeting Room |
| 2. Principal's Room | 8. Pharmacy Room |
| 3. Administration Room | 9. Counseling Guidance Room |
| 4. Computer Practice Room | 10. Mosque |
| 5. Canteen | 11. Library |
| 6. Sports Field | 12. Cooperative |

Grade XII Accounting Study Program in SMK YPKK 1 Sleman Academic Year of 2014/2015 have 3 class that is in class XII which have the Accounting study program with the number of students of 73. Grade XII Accounting have the Accounting Theory for Vocational Education course as much as 3 hours per weeks. When the learning process take place, the students just focus on the material presented by the teacher and books provided at the library.

B. Description of Research Data

This study was conducted to determine the level of quality items of 1st Semester Final Test of the Accounting Theory for Vocational Education Case Study of SMK Sleman YPKK 1 Academic Year of 2014/2015 the terms of validity, reliability, level of difficulty, discrimination index and distractor efficiency. The data used in this research are those items of 1st Semester Final Test of the accounting theory for vocational education case study of SMK Sleman YPKK 1 Academic Year of 2014/2015 which consists of 40 multiple choice with one number not used. Implementation exam followed by 73

students. This number is different from the previous data due to the day of the exam, two students not take the exam.

Data obtained from documentation, that are question about 1st Semester Final Test of the accounting theory for vocational education, answer key, lattice, syllabus, and the answer of the testee of 1st Semester Final Test of the accounting theory for vocational education case study of SMK Sleman YPKK 1 Academic Year of 2014/2015. Furthermore, the data were analyzed using the Item and Test Program Analysis (ITEMAN) version MICROCAT 3.00 to determine the level of validity, reliability, level of difficulty, discrimination index and distractor efficiency.

C. Research Result

The results obtained from the analysis of question of 1st Semester Final Test of the Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 are follows:

1. Validity

Validity is calculated using the formula correlation point biserial. The total of students class XII Accounting SMK YPKK 1 Sleman who take the exam as many as 73 students so that r_{table} shows the number 0,227. Results of research and analyzed on the validity of the item of 1st Semester Final Test of the accounting theory for vocational education case study of SMK YPKK 1 Sleman based on standard $Y_{pbi} \geq 0,227$ means about valid and if $Y_{pbi} < 0,227$ means an invalid item.

In a question of 1st semester final test of the Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 valid items totaling 16 items (40%), while the invalid 24 items (60%). Distribution of 40 items based on the validity index as follows:

Table 4. Distribution Question of 1st Semester Final Test of The Accounting Theory For Vocational Education In Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015, based on the Validity Index.

No.	Validity Index	Item of question	Amount	Percentage
1.	< 0,227 (invalid)	1, 2, 4, 5, 8, 9,10, 11, 12, 14, 15, 16, 18, 23, 25, 26, 28, 30, 32, 33, 34, 35, 38, 39	24	60%
2.	≥ 0,227 (valid)	3, 6, 7, 13, 17, 19, 20, 21, 22, 24, 27, 29, 31, 36, 37, 40	16	40%

Source: Primary Data Processed

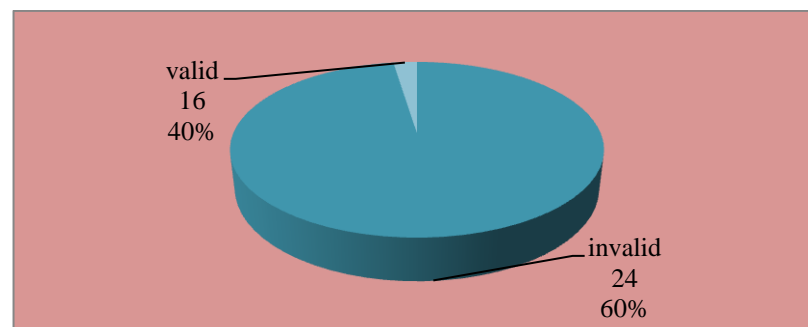


Figure 3. Distribution Question of 1st Semester Final Test of The Accounting Theory For Vocational Education In Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 based on validity.

2. Realibility

Results of research and an analyzed the reliability of Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 based on the standard that if $r_{11} \geq 0,70$ means the items that used to have high reliability. If $r_{11} < 0,70$ means a question that used to have a low reliability or unreliable.

Calculation of the overall reliability the Question of 1st Semester Final Test of The Accounting Theory For Vocational Education In Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 for multiple choice question has a reliability index of 0,553. This means that $0,553 < 0.70$, it can be concluded the Question of 1st Semester Final Test of The Accounting Theory For Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 for multiple choice question are unreliable.

3. Level of Difficulty

Classification is used to interpret the results of the calculation of the level of difficulty that is 0,00-0,29 including category difficulty question; 0,30-0,69 including category medium question; 0,70-1,00 including category easy question. Based on the analysis, it is known that 32 items (80%) about the difficulty category, 8 items (20%) medium category, and 0 item (0%) belong to the category of easy. Distribution of difficulty levels are as follows:

Table 5. Distribution the Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015, based on the level of difficulty:

No.	Difficulty Index	Items of question	Amount	Percentage
1.	0,00 – 0,29 (difficulty)	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 14, 15, 16, 18, 20, 21, 22, 23, 24, 25, 26, 27, 31, 32, 33, 34, 35, 37, 38, 39, 40	32	80%
2.	0,30 – 0,69 (medium)	6, 13, 17, 19, 28, 29, 30, 36	8	20%
3.	0,70 – 1,00 (easy)	-	0	0%

Source: Primary Data Processed

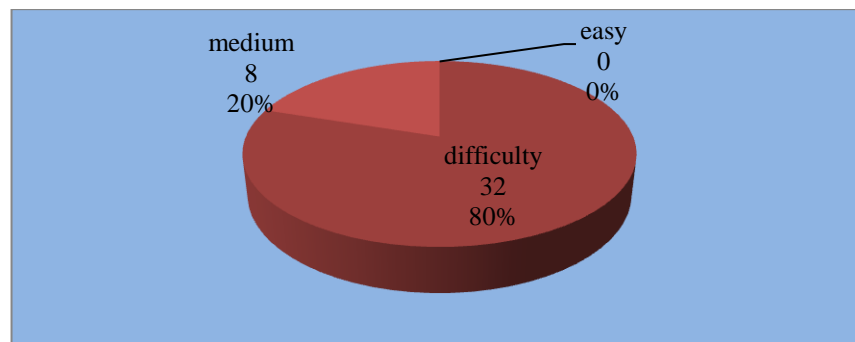


Figure 4. Distribution Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 based of a Level the Difficulty.

4. Discrimination Index

Classification is used to interpret the results of the calculation of discrimination index that from 0,00-0,19 are included in the category of poor; 0,20-0,39 are included in the category enough; 0,40-0,69 are included in the category good; and 0,70-1,00 are included very good. Based on the results of analysis showed that multiple choice items with poor discrimination index totaled 13 items (32,5%), enough amounts to 14 items (35%), good are 8 items (20%), and 5 items (12,5%) is included in the very

good category. Distribution of 40 items based on the discrimination index are as follows:

Table 6. Distribution the Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015, based on the Discrimination index:

No.	Discrimination Index	Items of question	Amount	Percentage
1.	0,00-0,19 (poor)	1, 4, 5, 8, 9, 14, 15, 25, 26, 28, 30, 36, 39	13	32,5%
2.	0,20 - 0,39 (enough)	2, 3, 10, 11, 12, 13, 16, 18, 23, 32, 33, 34, 37, 38,	14	35%
3.	0,40-0,69 (good)	7, 20, 22, 24, 27, 31, 35, 40	8	20%
4.	0,70-1,00 (very good)	6, 17, 19, 21, 29	5	12,5%

Source: Primary Data Processed

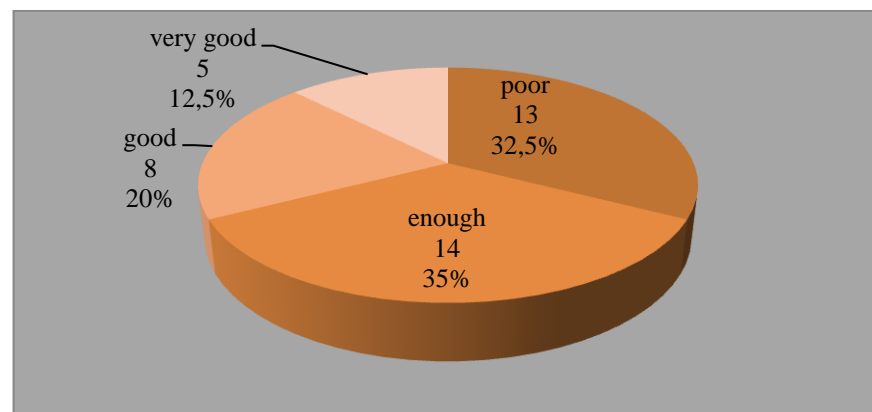


Figure 5. Distribution Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 based on Discrimination index.

5. Distractor Efficiency

The distractor efficiency obtained by calculate the number of testee who chose answer a, b, c, d, e, or not choice at all. From the distractor efficiency can be determined detractors may malfunction or not work. The good distractor will be selected by at least be selected by 5% of total testee.

The results showed that the 3 items (7,5%) had a very good distractor, 8 items (20%) had good distractor, 15 items (37,5%) have enough distractor, 10 items (25 %) had a bad distractor, and 4 items (10%) had very bad distractor.

Table 7. Distribution the Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015, based on the Distractor efficiency:

No.	Effectiveness of Distractor	Items of Question	Amount	Percentage
a.	0 (very good)	6, 16, 24,	3	7,5%
b.	1 (good)	3, 5, 7, 8, 13, 19, 20, 26,	8	20%
c.	2 (enough)	2, 10, 15, 18, 21, 22, 23, 27, 29, 30, 31, 32, 37, 38, 40	15	37,5%
d.	3 (bad)	9, 11, 12, 17, 25, 28, 33, 35, 36, 39,	10	25%
e.	4 (very bad)	1, 4, 14, 34,	4	10%

Source: Primary Data Processed

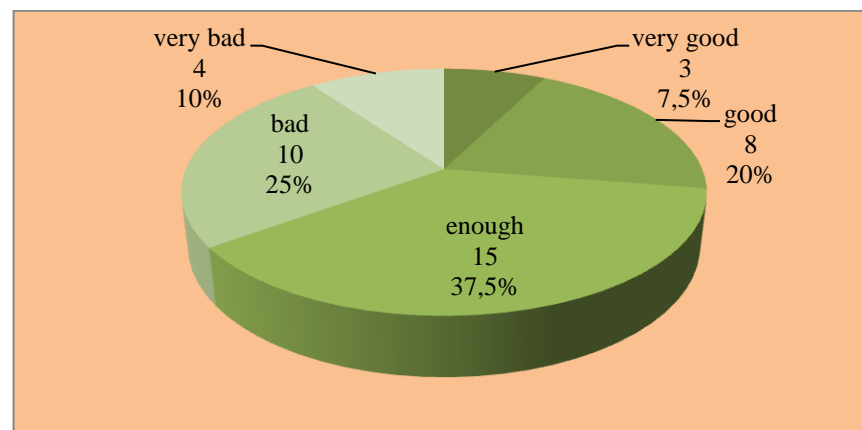


Figure 6. Distractor efficiency of Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 based of Distractor Efficiency.

D. Discussion

Quality of Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 can be seen through some indicators of validity, reliability, level of difficulty, discrimination index, and distractor efficiency. The following discussion of each of the indicators:

1. Validity

A test can be said to be valid if the test can measure the objects that should be measured. In this research, the validity of the items was calculated using the formula correlation point biserial (Y_{pbi}) obtained from the calculation which further consulted to r_{table} at a significance level of 5%. Results of research in SMK YPKK 1 Sleman to items 1st semester final test of the accounting theory for vocational education class XII shows that examinees amounted to 73 participants so that $n = 73$, r_{table} showed the number 0,227. If Y_{pbi} more than or same with the r_{table} then the item was declared valid. Conversely, if Y_{pbi} less than r_{table} the item was declared invalid.

The results showed that the items were declared valid are 16 items, while the item are invalid aggregate 24. Those items should be repaired invalid and valid item can be directly reused and included in the question bank. The results of this study when compared with Muhammad Taufan Ruspidu research (2014: 61) which indicates a valid question amounted to 18 items (45%) and that the category is invalid 22 items (55%), the study

results are almost the same, the amount of question valid less than the amount of question that is not valid.

Based on the description above, it can be concluded that the Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 including invalid question should be improved by increasing technical mastery of the preparation of the test items. Question can be valid because its construction is good and includes material that truly represent the target of measurement. Teacher or question maker can ask the opinion of experts to establish the validity of the questions that have been made. Thus, the validity is a characteristic that are important tests.

2. Reliability

Reliability is a question of consistency level that can be trusted. Reliability of question measured using KR-21. Interpretation reliability coefficient (r_{11}) is where $r_{11} \geq 0,70$ then the item being tested has a high reliability or reliable, but if $r_{11} < 0,70$ then the item being tested has a low reliability or unreliability.

The study for Question of 1st Semester Final Test of The Accounting Theory For Vocational Education In Class XII has reliability index 0,553. These results indicate that about Question of 1st Semester Final Test of The Accounting Theory For Vocational Education In Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 included in the category are not reliable because $r_{11} < 0,70$ and the results will not be steady or change if

tested again in the same group. The results of this research when compared to research Muslikhah Purwanti (2013: 84) obtained the same results that the reliability index is less than 0,70 so, about the tests used equally unreliable.

Based on the description above can be concluded that the Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 is a problem with low reliability or can be said to be unreliable.

3. The Level of Difficulty

The level of difficulty of items is the proportion of the number of students who answered a question correctly over the total candidates. Items can be expressed as a good item if it is not too hard and not too easy, in other words to be included in the medium category. Items that are too easy will cause students are not motivated to enhance efforts to solve the problem. Conversely items too hard will cause students to become desperate and do not have the spirit to try again because out of reach. Items belonging to the medium category have difficulty index from 0,31-0,70.

Based on the analysis, it is known that the items Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 there were 32 items (80%) difficult category, 8 items (20%) category medium, and 0 item (0%) classified as category easily. Unlike the case with research conducted by Nur Hidayati Indra R. (2012: 54) which shows relatively

difficult items amounted to 5 items (12,5%), medium amounts to 22 items (55%), and easily amount to 13 items (32,5%).

The results of these studies are accordance with the study of the theory that one of the analysis should be conducted to determine the quality of the question is quite good as an evaluation tool is the analysis of the level of difficulty. Items belonging to the category are to be retained. A relatively difficult question to be held repair by replacing about where most students are able to answer that question because it is likely most of the students have grasped the material in question. A relatively easy question to be held repair by replacing a longer sentence and complex that requires learners to think more.

4. Discrimination Index

Discrimination index is the ability of items where the scores can distinguish a group of students from high with a group of students is low. The results showed that the items with poor totaled 13 items (32,5%), enough amounts to 14 items (35%), good are 8 items (20%), and 5 items (12,5%) is included in the very good.

Based on these descriptions can be concluded that the item Question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 including the the good question because 67,5% of the total items can distinguish participants from high to low group.

The results of these studies are in accordance with the study of the theory that one of the analysis should be conducted to determine the quality of each question as an evaluation tool is an analysis of the discrimination index. The higher the better discrimination index, the lower the contrary, the more poor distinguishing items used. If all or most clever students can correctly answer a question about the distinguishing features will be high.

The results of the research showed that most of the question including distinguishing very good, good, and enough to be retained, while items with distinguishing poor to do repairs on these items. One effort that can be done by the teacher is less obvious fix the problem formulation because it has caused a lack of clear understanding.

5. Distractor Efficiency

Distractor efficiency obtained with less count the number of testee who chose answer a, b, c, d, e or not choose any answer. The results of all learners answer sheet can be seen that all learners answer all questions. From the distractor efficiency can be determined distractor function say good or not, cheat function properly if the alternative answers have been selected by at least 5% of all candidates. All students of class XII as many as 73 students, so distractors will work when selected at least 5% of the 73 students is 4 students.

The results showed that the 3 items (7,5%) had a very good distractor, 8 items (20%) had good distractor, 15 items (37,5%) have enough distractor, 10 items (25 %) had a bad distractor, and 4 items (10%) had very bad

distractor. This study results are almost the same as the research conducted by Muslikhah Purwanti (2013: 86).

The percentage of items with quality distractor indicates that detractors can not good function, distractor too flashy, misleading and tend to be heterogeneous. The distractor does not have a great appeal for candidates who do not understand the concept or less mastered the material.

6. The test Item Analysis based on the validity, reliability, level of difficulty, discrimination index and distractor efficiency

After analyzed according to each criterion, those items were analyzed as a whole based on the criteria of validity, reliability, level of difficulty, discrimination index and distractor efficiency to determine the quality of questions item of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015. Determining the quality of a question between good quality, medium and bad based on the following considerations:

- a. The Items said good quality if have the four criteria: validity, the level of difficulty, discrimination index and distractor efficiency.
- b. The Items said medium quality if have the three criteria of four.
- c. Items about said to have qualities that is bad quality if that situation does not meet the criteria about two or more good.

The overall results of items analysis of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1

Sleman Academic Year of 2014/2015 based on the validity, reliability, level of difficulty, discrimination index and distractor efficiency are as follows:

Tables 8. Result items analysis of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 based on the validity, reliability, level of difficulty, discrimination index and distractor efficiency:

No.	Criteria	Items of Question	Amount	Percentage
1.	4 criteria (good)	6, 19, 20, 22, 27, 29, 31, 40	8	20%
2.	3 criteria (medium)	3, 7, 13, 17, 21, 24, 32, 37,	8	20%
3.	≤ 2 criteria (bad)	1, 2, 4, 5, 8, 9, 10, 11, 12, 14, 15, 16, 18, 23, 25, 26, 28, 30, 33, 34, 35, 36, 38, 39	24	60%

Source: Primary Data Processed

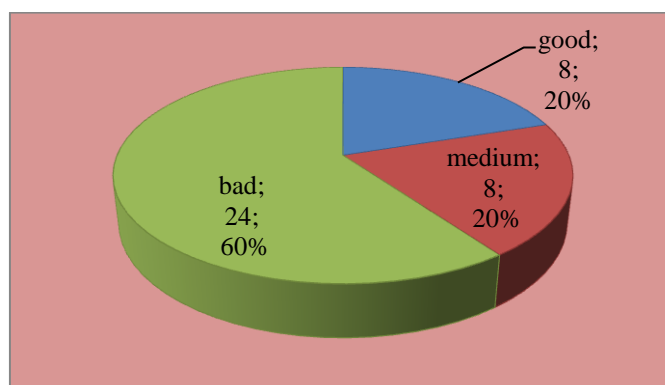


Figure 7. The result of all item analyzed of 1ST Semester Final Test of the Accounting Theory for Vocational Education Class XII at SMK YPKK 1 Sleman academic Year of 2014/2015 based on validity, reliability, a level of difficulty, discrimination index and distractor efficiency.

Based on the above table it can be seen that the question of 1ST Semester Final Test of the Accounting Theory for Vocational Education Class XII at SMK YPKK 1 Sleman academic Year of 2014/2015 has quality problems are not good. Problem that both can be maintained and reused on the next exam. As for the quality is not good, should be disposed of passage

and not used again on the next exam. Failure of items caused by non-fulfillment of one of the parameters question. Here is the cause of the failure of items:

Table 9. Result of the failure items the Test Item of 1St Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015.

No.	Cause of the Failure of Items	Items of Question	Amount	Percentage of failure question	Percentage of successful question
1.	Validity	1, 2, 4, 5, 8, 9,10, 11, 12, 14, 15, 16, 18, 23, 25, 26, 28, 30, 32, 33, 34, 35, 38, 39	24	60%	40%
2.	Reliability	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40	40	100%	0%
3.	The level of the difficulty	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 14, 15, 16, 18, 20, 21, 22, 23, 24, 25, 26, 27, 31, 32, 33, 34, 35, 37, 38, 39, 40	32	80%	20%
4.	Discrimination index	1, 4, 5, 8, 9, 14, 15, 25, 26, 28, 30, 36, 39	13	32,5%	67,5%
5.	Distractor efficiency	1, 4, 9, 11, 12, 14, 17, 25, 28, 33, 34, 35, 36, 39,	14	35%	65%

Source: Primary Data Processed

Based on the above table, it can be concluded that the cause of the failure of the largest item is reliability, which means that the problem because the number of item slightly, causing low levels of reliability

problems. The second cause of failure is the level of difficulty, this means questions presented too difficult or too easy. Problem is too difficult only be done by a few students, the opposite problem that can easily be done by most learners. The third cause of failure is the validity of the item, the question does not have the consistency suitability or validity of the direction of the total score. The cause of the failure of the fourth item is the distractor efficiency, meaning that question has distractor who do not work well. A question which has distractor striking poses no interest learners to choose so that the spread of answers learners against each alternative answer is less than 5%. The fifth cause of failure is discrimination index, this means that the question can not distinguish high caliber students with low ability students.

Items that are less good and bad can be revised with a view indicator of the cause of failure. Good items can be put into question bank while maintaining confidentiality about and can be reused for future examinations so as to reduce the time required of teachers in the process of making the question. Problem quality can be produced when the master teacher preparation techniques about. This can be done through follow the training or by reading a book about the preparation of the guide.

E. Limitations of Research

1. This analysis is to know about the quality of intended of the test item, not grouping each item in to learning domain (affective, cognitive, psychomotor).

2. The analysis of items do not include the analysis of the construct validity because construct validity is how teachers in making the question, which is contained in the lattice problem.
3. This analysis of items use the classical theory (simple method) because the subject of research is less than 100.

CHAPTER V

RESEARCH CONCLUSION AND SUGGESTION

A. Conclusion

Based on the analysis of the quality items about shows that about Question of 1st Semester Final Test of The Accounting Theory for Vocational Education In Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 have good quality by 20%, which is less good quality by 20% and the quality is not good by 60%. Quality items obtained from analyzing several aspects of analysis items consisting of validity, reliability, level of difficulty, discrimination index and distractor efficiency to question of 1st Semester Final Test of The Accounting Theory for Vocational Education in Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 it can be concluded as follows:

1. In terms of validity, items that include a valid totaling 16 items (40%), while the question is invalid consists of 24 items (60%).
2. In terms of reliability, the reliability index indicates the number 0,553. These results indicate that the question is included in the category are not reliable because the price of $r_{11} < 0,70$.
3. In terms level of difficulty, item which includes difficult totaled about 32 items (80%), enough amounts to 8 items (20%) and easy is 0 item (0%).
4. Judging from discrimination index, about the poor discrimination index totaled 13 items (32,5%), enough 14 items (35%), good 8 items (20%) and very good 5 items (12,5%).

5. In terms of the distractor efficiency, cheat function very well amount to 3 items (7,5%), good distractor 8 items (20%), enough 15 items (37,5%), 10 items (25%) had bad distractor and very bad 4 items (10%).

Overall about Test Item of 1st Semester Final Test of The Accounting Theory for Vocational Education In Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 including the question which is bad question because there are 24 items (60%) did not qualify the validity, level of difficulty, discrimination index and distractor efficiency.

B. Implications

Implications that can be presented on the results of the analysis are as follows:

1. The analysis showed that there is a valid question amounted to 16 item (40%) while the test item is invalid consists of 24 items (60%). Problem valid can still be used for further examination. Invalid items should not be used anymore, but if it can be improved by increasing technical mastery of the preparation of the test items. Problem may be invalid because its construction is good and includes material that truly represent the target of measurement. Teacher or the team is talking about can ask the opinion of experts to establish the validity of the questions that have been made. This means that the validity of the traits that are important tests.
2. The analysis showed that the reliability index of 0,553 in the category are not reliable because the price of $r_{11} < 0,70$, and the results will not be steady

or change if tested again in the same group. Results were not in accordance with the study of the theory that one of the requirements of a good question as an evaluation tool is a question that has a high reliability.

3. The analysis showed that 32 items (80%) difficult category, 8 items (20%) medium category, and 0 item (0%) belong to the category of easy. The results showed that the question can be said not good because most of the items included in the category of difficult. Problem with difficult category to be held repair by replacing a question where some candidates were able to answer it because it is likely most of the tests have understood the material in question.
4. The analysis showed that there is a problem with poor of discrimination index totaled 13 items (32,5%), enough amounts to 14 items (35%), good are 8 items (20%), and 5 items (12,5%) is included in the very good category. The results of the research indicate that the question is a good question, about the discrimination index good to be maintained, while the problem with discrimination index poor to do repairs to the item.
5. The analysis showed 3 items (7,5%) had a very good, 8 items (20%) had good, enough 15 items (37,5%), bad 10 items (25%), and 4 items (10%) had very bad. The question with distractor good to be maintained, and the question with distractor not good can be repaired by replacing the non-functioning distractor.

C. Suggestions

Based on the analysis of the quality of the items that consist of validity, reliability, level of difficulty, discrimination index and distractor efficiency jointly against Test Item of 1st Semester Final Test of The Accounting Theory for Vocational Education In Class XII at SMK YPKK 1 Sleman Academic Year of 2014/2015 then the suggestions can be submitted as follows:

1. The good question put into question bank or stored for reuse in subsequent replication while maintaining the confidentiality of the question.
2. The question with medium category should be revised in accordance with the cause of the failure indicator so that it becomes a good question. The method can be done to revise among others by compare the content of question with the material agree with indicator or by replacing distractor in order to the testee to select it.
3. The bad question should be through away, those question did not used again.
4. The teacher should improve their skills and abilities in analyzing item because it can help to determine the quality items that question tested consisted of questions that qualify the validity, reliability, level of difficulty, discrimination index, and distractor efficiency.

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A P P E N D I X

SYLLABUS

SILABUS

NAMA SEKOLAH : SMK YPKKF 1 SLEMAN
 MATA PELAJARAN : KOMPETENSI KEJURUAN
 KOMPETENSI KEAHLIAN : AKUNTANSI
 STANDAR KOMPETENSI : PENGANTAR ILMU AKUNTANSI

KELAS/ SEMESTER : XII/ 1 dan 2
 KODE KOMPETENSI : 119 KK.11a
 ALOKASI WAKTU : 84 Jam @45 Menit
 KKM SK : 78

KOMPETENSI DASAR	INDIKATOR	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
					TM	PS	PI	
1. Memahami dasar-dasar akuntansi	<ul style="list-style-type: none"> Pengertian Akuntansi kebiasaan menyediakan waktu untuk membca berbagai macam buku akuntansi Bentuk-bentuk persamaan dasar akuntansi teridentifikasi. Sesuai dengan ketentuan rumus 	<ul style="list-style-type: none"> Pengertian akuntansi Bentuk Persamaan Akuntansi 	<ul style="list-style-type: none"> Tanya jawab tentang pengertian akuntansi Diskusi dan pembahasan soal-soal latihan 	<ul style="list-style-type: none"> Tes lisan Tes lisan 	2	2 (4)		<ul style="list-style-type: none"> Modul akuntansi 1A dan 1B DU/DI Internet
2. KK3LH	<ul style="list-style-type: none"> Menggunakan medi komunikasi bisnis Melaksanakan ketentuan kesehatan dan keselamatan kerja Menerapkan pedoman, prosedur dan aturan kerja 	<ul style="list-style-type: none"> Komunikasi Bisnis Menerapkan prektek kesehatan dan keselamatan di tempat kerja Prinsip-prinsip bekerja 	<ul style="list-style-type: none"> Diskusi dan pembahasan soal-soal latihan Diskusi dan pembahasan soal-soal latihan Diskusi dan pembahasan soal-soal latihan 	<ul style="list-style-type: none"> Tes tertulis Tes tertulis Tes tertulis 	2	2 (4)		<ul style="list-style-type: none"> Modul akuntansi 1A dan 1B DU/DI Internet
3. Mencatat dokumen transaksi	<ul style="list-style-type: none"> Membuat transaksi dengan tidak tergantung pada 	<ul style="list-style-type: none"> Dokumen transaksi 	<ul style="list-style-type: none"> Tanya jawab tentang dokumen transaksi 	<ul style="list-style-type: none"> Tes tertulis 	2	4 (8)		<ul style="list-style-type: none"> Modul akuntansi 1A dan 1B

KOMPETENSI DASAR	INDIKATOR	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
					TM	PS	PI	
	orang lain <ul style="list-style-type: none"> Membuat bukti transaksi keuangan, sikap dan perilaku seseorang untuk melaksanakan tugas Menganalisis akun yang didebit dan dikredit sesuai ketentuan mekanisme debit kredit 	<ul style="list-style-type: none"> Macam-macam dokumen transaksi Analisa dokumen transaksi 	<ul style="list-style-type: none"> Mencari informasi tentang dokumen transaksi elektronik secara kelompok Berdiskusi tentang dokumen elektronik Berdiskusi kelompok tentang menganalisis dokumen transaksi 	<ul style="list-style-type: none"> Tes tertulis Tes tertulis 				<ul style="list-style-type: none"> DU/DI Internet
4. Menyiapkan jurnal	<ul style="list-style-type: none"> Mengidentifikasi akun-akun yang akan didebit dan dikredit secara mandiri Menyusun jumlah rupiah akun akun yang didebit dan dikredit dengan jujur 	<ul style="list-style-type: none"> Jurnal umum Jurnal khusus Jurnal umum Jurnal khusus 	<ul style="list-style-type: none"> Tanya jawab tentang jurnal Mengerjakan soal-soal latihan Mencari informasi tentang jurnal di Internet, DU/DI 	<ul style="list-style-type: none"> Tes tertulis Tes tertulis 	2	2 (8)		<ul style="list-style-type: none"> Modul akuntansi 1A dan 1B DU/DI Internet
5. Membukukan jurnal ke buku besar	<ul style="list-style-type: none"> Mengidentifikasi akun-akun dalam buku besar yang diperlukan sesuai dengan ketentuan Jumlah yang ada dalam rekapitulasi jurnal dibukukan 	<ul style="list-style-type: none"> Jurnal Bentuk-bentuk buku besar pembantu Cara memposting 	<ul style="list-style-type: none"> Tanya jawab tentang akun yang harus disiapkan Tanya jawab tentang bentuk-bentuk buku besar yang akan digunakan Tanya jawab tentang cara-cara posting Mengerjakan latihan posting 	<ul style="list-style-type: none"> Tes tertulis Tes tertulis 	1	2 (2)		<ul style="list-style-type: none"> Modul akuntansi 1A dan 1B DU/DI Internet

KOMPETENSI DASAR	INDIKATOR	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
					TM	PS	PI	
	sendiri tidak tergantung pada orang lain							
6. Menyusun laporan keuangan	<ul style="list-style-type: none"> Menyusun laporan laba rugi sesuai PSAK Menyusun laporan ekuitas sesuai PSAK Menyusun laporan neraca sesuai PSAK Menyajikan laporan arus kas sesuai PSAK 	<ul style="list-style-type: none"> Bentuk laporan laba rugi Laporan ekuitas Neraca Arus kas 	<ul style="list-style-type: none"> Tanya jawab tentang laba rugi Tanya jawab tentang laporan ekuitas Tanya jawab tentang neraca Tanya jawab tentang laporan arus kas Pembahasan tentang <i>Financial Statement</i> 	<ul style="list-style-type: none"> Tes tertulis Tes tertulis Tes tertulis Tes tertulis 	2	2 (12)		<ul style="list-style-type: none"> Modul akuntansi 1A dan 1B DU/DI Internet
7. Mengisi dana kas kecil	<ul style="list-style-type: none"> Menentukan jumlah pengisian dana kas kecil secara mandiri Mencatat jumlah pengisian kembali dana kas kecil dengan mandiri 	<ul style="list-style-type: none"> Dokumen pemakaian dana kas kecil Metode pencatatan dana kas kecil 	<ul style="list-style-type: none"> Tanya jawab tentang metode pencatatan dana kas kecil Latihan menghitung mutasi dana kas kecil Latihan mencatat pengisian dana kas kecil dalam jurnal 	<ul style="list-style-type: none"> Tes tertulis Tes tertulis 	2	4 (8)		<ul style="list-style-type: none"> Buku akuntansi Hryono Yusuf DU/ DI Internet
8. Menyusun laporan rekonsiliasi bank	<ul style="list-style-type: none"> Mengidentifikasi laporan rekening koran bank dan catatan perusahaan serta data pendukung rekonsiliasi bank secara kreatif Mengidentifikasi 	<ul style="list-style-type: none"> Bentuk-bentuk rekonsiliasi bank Analisa selisih kas bank 	<ul style="list-style-type: none"> Tanya jawab tentang bentuk-bentuk rekonsiliasi bank Diskusi tentang selisih bank 	<ul style="list-style-type: none"> Tes tertulis Tes tertulis 	2	4 (8)		<ul style="list-style-type: none"> Buku akuntansi Hryono Yusuf DU/ DI Internet

KOMPETENSI DASAR	INDIKATOR	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
					TM	PS	PI	
	selisih antara rekening koran dan catatan perusahaan dengan mandiri <ul style="list-style-type: none"> Menyajikan laporan rekonsiliasi bank dengan mandiri 	<ul style="list-style-type: none"> Laporan rekonsiliasi bank 	<ul style="list-style-type: none"> Latihan pembuatan rekonsiliasi bank 	<ul style="list-style-type: none"> Tes tertulis 				
9. Menghitung taksiran piutang	<ul style="list-style-type: none"> Menghitung taksiran kerugian piutang Membuat jurnal penyesuaian 	<ul style="list-style-type: none"> Metode penghitungan piutang jurnal 	<ul style="list-style-type: none"> tanya jawab macam-macam metode menghitung taksiran kerugian piutang berlatih mengerjakan jurnal 	<ul style="list-style-type: none"> Tes tertulis 	2	3 (6)		<ul style="list-style-type: none"> Buku akuntansi Hryono Yusuf DU/ DI Internet
10. Membukukan mutasi persediaan ke kartu persediaan	<ul style="list-style-type: none"> Mengidentifikasi data mutasi persediaan dengan jujur Mencatat data mutasi persediaan dengan disiplin 	<ul style="list-style-type: none"> Penerimaan barang dagangan Penjualan dan retur penjualan barang dagangan Saldo akhir persediaan barang dagangan Kartu persediaan barang dagangan Metode pencatatan persediaan barang dagangan 	<ul style="list-style-type: none"> Diskusi tentang prosedur penanganan persediaan barang dagangan Menghitung mutasi persediaan barang dagangan Mencatat mutasi persediaan barang dagangan Menyimpulkan tentang penghitungan dan pencatatan persediaan barang dagangan 	<ul style="list-style-type: none"> Tes tertulis Tes tertulis 	2	4 (8)		<ul style="list-style-type: none"> Buku akuntansi Hryono Yusuf DU/ DI Internet
11. Menghitung penyusutan dan	<ul style="list-style-type: none"> Menghitung besarnya 	<ul style="list-style-type: none"> Metode penyusutan ktiva tetap 	<ul style="list-style-type: none"> tanya jawab tentang macam-macam metode aktiva tetap 	<ul style="list-style-type: none"> Tes tertulis 	2	3 (6)		<ul style="list-style-type: none"> Buku dasr-dasar

KOMPETENSI DASAR	INDIKATOR	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
					TM	PS	PI	
akumulasi penyusutan aktiva tetap	penyusutan dengan berbagai metode • Mencatat penyusutan aktiva tetap dalam jurnal dengan mandiri	• jurnal	• mengerjakan dan menghitung penyusutan aktiva tetap • membuat jurnal penyusutan aktiva tetap	• Tes tertulis				akuntansi • DU/ DI • Internet
12. Membukukan mutasi utang ke kartu utang	• Memverifikasi data mutasi utang dengan kredit • Membukukn data mutasi utang dengan disiplin	• Dokumen mutasi utang • Jurnal utang • Utang dagang, utang wesel, dn lain-lain	• Tanya jawab tentang macam-macam utang • Mendiskusikan latihan mencatat utang • Mengerjakan latihan mencatat utang	• Tes tertulis • Tes tertulis				• Modul • DU/ DI • Internet
13. Menyiapkan dokumen transaksi pemungutan dan pemotongan pajak penghasilan (PPh)	• Mengidentifikasi subyek dan obyek pemungutan dan pemotongan PPh pasal 24 dengan kreatif • Menyajikan transaksi pemungutan dan pemotongan PPh pasal 24 dengn jujur	• Tata cara perhitungan pajak • Data pajak	• Tanya jawab subyek pajak PPh pasal 24 • Menjelaskan obyek PPh pasal 24 • Diskusi tentang prosedur perhitungan pajak pasal 24 • Menghitung jumlah pajak PPh pasal 24	• Tes tertulis • Tes tertulis	2	3 (6)		• Modul • DU/ DI • Internet
14. Menyiapkan SPT tahunan PPh wajib badan	• Menyiapkan laporan keuangan dengan mandiri • Mengidentifikasi penjelasan atas	• Tata cara perhitungan pajak • Formulir pajak • Tata cara pelaporan	• Tanya jawab subyek pajak • Menjelaskan obyek pajak • Diskusi prosedur perhitngnan pajak	• Tes tertulis • Tes tertulis	2	3 (6)		• Modul • DU/ DI • Internet

KOMPETENSI DASAR	INDIKATOR	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
					TM	PS	PI	
	laporan keuangan sebagai dasar penyesuaian fiskal dengan jujur • Mengidentifikasi bukti pemotongan PPh dengan disiplin	• Tata cara pengisian SPT dan PPh	• Menghitung jumlah pajak • Diskusi tata cara pelaporan pajak	• Tes tertulis				
15. Menghitung pembebanan biaya	• Menghitung pembebanan harga pokok pesanan • Menghitung pembebanan BOP, BTK, BDB	• Harga pokok produksi • Pembebanan biaya	• Menjelaskan harga pokok produksi • Diskusi pembebanan biaya • Tanya jawab	• Tes tertulis • Tes tertulis	2	3 (6)		• Modul • Internet
16. Mengolah data menggunakan fungsi program pengolah angka	• Membuat laporan keuangan dengan menggunakan fungsi-fungsi program pengolah angka	• Fungsi-fungsi program pengolah angka	• Tanya jawab • Diskusi pembebanan biaya		1	3 (6)		• Modul • Internet

Keterangan:

TM : Tatap muka
 PS : Praktik di Sekolah (2 jam praktik di Sekolah setara dengan 1 jam tatap muka)
 PI : Praktik di Industri (4 jam praktik di DU/ DI setara dengan 1 jam tatap muka)

Mengetahui
 Kepala Sekolah

Dra. Rubiyati, M.Pd.
 NIP. 19590424 198903 2 006

Gamping, 21 Juli 2014
 Guru mapel

Dra. Suwarni
 NIK. 013090361010785

LATTICE ITEMS TEST

KISI-KISI SOAL

NAMA SEKOLAH : SMK YPKK 1 SLEMAN

JUMLAH SOAL

: 40 Pilihan Ganda

MATA PELAJARAN : TEORI KEJURUAN

KURIKULUM : KTSP

KODE : 119 – KK.11a

No. Urut	Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pembelajaran	Indikator Soal	Bentuk Soal	Nomor Soal
1	Menerapkan konsep lingkungan hidup	Melaksanakan praktek kesehatan dan keselamatan kerja	Keselamatan, kesehatan kerja dan lingkungan hidup (K3 LH)	Siswa dapat mengidentifikasi faktor penyebab timbulnya kecelakaan kerja	Pilihan Ganda	1
				Siswa dapat mengidentifikasi pencegahan terjadinya sumber-sumber bahaya	Pilihan Ganda	2
				Siswa dapat menyebutkan konsep lingkungan hidup	Pilihan Ganda	3
2	Mendeskripsikan dasar-dasar akuntansi	Memahami dasar-dasar Akuntansi	Dasar-dasar Akuntansi	Siswa dapat menyebutkan bentuk persamaan dasar akuntansi	Pilihan Ganda	4
				Siswa dapat mengidentifikasi pihak-pihak ekstern perusahaan	Pilihan Ganda	5
				Siswa dapat menyebutkan bidang profesi akuntansi	Pilihan Ganda	6

No. Urut	Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pembelajaran	Indikator Soal	Bentuk Soal	Nomor Soal
				Siswa dapat menyebutkan prinsip pencatatan dalam akuntansi	Pilihan Ganda	7
3	Mengidentifikasi dokumen transaksi	Mengidentifikasi pengaruh transaksi keuangan	Dokumen Transaksi	Siswa dapat mengidentifikasikan jenis dokumen transaksi	Pilihan Ganda	8
				Siswa dapat menyusun jumlah rupiah akun-akun yang didebit dan dikredit	Pilihan Ganda	9
4	Memproses jurnal	Mengidentifikasi jurnal dan menganalisis jumlah rupiah akun-akun yang didebit dan dikredit	Menyiapkan jurnal	Siswa dapat mengidentifikasi format jurnal	Pilihan Ganda	10
				Siswa dapat menjelaskan alur posting	Pilihan Ganda	11
				Siswa dapat menganalisis jumlah rupiah akun-akun yang didebit dan dikredit	Pilihan Ganda	12
5	Mengidentifikasi data mutasi persediaan	Menganalisis data mutasi persediaan	Membukukan mutasi persediaan ke kartu persediaan	Siswa dapat menganalisis besarnya <i>net sales</i> berdasarkan data	Pilihan Ganda	13
				Siswa dapat menganalisis besarnya <i>cost of good sold</i> berdasarkan data	Pilihan Ganda	14
				Siswa dapat mengidentifikasi besarnya kenaikan modal berdasarkan data	Pilihan Ganda	15
				Siswa dapat mengidentifikasikan data mutasi persediaan	Pilihan	27

No. Urut	Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pembelajaran	Indikator Soal	Bentuk Soal	Nomor Soal
				Siswa dapat menganalisis data mutasi persediaan	Ganda	
				Siswa dapat membukukan data persediaan dengan metode FIFO fisik	Pilihan Ganda	28 dan 29
				Siswa dapat membukukan data persediaan dengan metode FIFO perpetual	Pilihan Ganda	30
				Siswa dapat membukukan data persediaan dengan metode perpetual	Pilihan Ganda	31
				Siswa dapat membukukan data persediaan dengan metode perpetual	Pilihan Ganda	32
6	Memproses dokumen dana kas kecil	Menganalisis selisih dana kas kecil	Menghitung selisih dana kas kecil	Siswa dapat mengidentifikasi jenis sistem pencatatan dana kas kecil	Pilihan Ganda	16
				Siswa dapat menganalisis penyebab perbedaan saldo kas perhitungan fisik dengan menurut catatan	Pilihan Ganda	17
				Siswa dapat membuat jurnal koreksi berdasarkan transaksi	Pilihan Ganda	18
				Siswa dapat membuat jumlah	Pilihan	19

No. Urut	Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pembelajaran	Indikator Soal	Bentuk Soal	Nomor Soal
				pengisian kembali dana kas kecil dengan sistem fluktuasi	Ganda	
7	Memproses dokumen dana kas di Bank	Membukukan penyesuaian kas di Bank	Menyusun laporan rekonsiliasi bank	Siswa dapat mengidentifikasi selisih antara rekening koran dan catatan perusahaan	Pilihan Ganda	20
				Siswa dapat membukukan penyesuaian kas di bank	Pilihan Ganda	21
8	Mengelola kartu piutang	Mengidentifikasi data piutang	Menghitung taksiran piutang	Siswa dapat menghitung taksiran kerugian piutang	Pilihan Ganda	22
				Siswa dapat membuat jurnal transaksi penghapusan piutang	Pilihan Ganda	23
				Siswa dapat mengidentifikasi pengertian <i>notes receivable</i>	Pilihan Ganda	24
9	Mengelola kartu utang	Memverifikasi data mutasi utang	Membukukan data mutasi utang	Siswa dapat membukukan data mutasi utang wesel	Pilihan Ganda	25
				Siswa dapat mengidentifikasikan kartu utang	Pilihan Ganda	26
				Siswa dapat menganalisis data kartu utang	Pilihan Ganda	38
				Siswa dapat menentukan besarnya	Pilihan	39

No. Urut	Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pembelajaran	Indikator Soal	Bentuk Soal	Nomor Soal
				angsuran suatu utang	Ganda	
				Siswa dapat membuat jurnal untuk pembayaran angsuran utang	Pilihan Ganda	40
10	Mengelola kartu aktiva tetap	Mengidentifikasi penyusutan dan akumulasi penyusutan aktiva tetap	Menghitung penyusutan dan akumulasi penyusutan aktiva tetap	Siswa dapat mengidentifikasi karakteristik aktiva tetap	Pilihan Ganda	33
				Siswa dapat menyebutkan faktor besarnya depresiasi	Pilihan Ganda	34
				Siswa dapat menghitung besarnya penyusutan aktiva tetap	Pilihan Ganda	35
				Siswa dapat membukukan besarnya penyusutan	Pilihan Ganda	36
				Siswa dapat membuat jurnal pertukaran aktiva tetap	Pilihan Ganda	37

THE QUESTION AND THE KEY OF ANSWER

**SOAL ULANGAN SEMESTER GASAL
TAHUN PELAJARAN 2014/2015
SMK YPKK 1 SLEMAN**

Mata Pelajaran : TEORI KEJURUAN
Kelas : XII Akuntansi 1 - 3
Hari / Tanggal : Rabu, 10 Desember 2014
Waktu : 07.30 – 09.30 (120 menit)

Kerjakan soal di bawah ini dengan memberi tanda silang (X) pada huruf a, b, c, d dan e, pada lembar yang tersedia !

1. Berikut ini beberapa faktor penyebab timbulnya kecelakaan kerja kecuali
 - a. Faktor lingkungan fisik tenaga kerja
 - b. Faktor nasib dari para tenaga kerja
 - c. Faktor kelalaian manusia
 - d. Faktor ketidakserasian kombinasi, faktor produksi yang dikelola perusahaan.
 - e. Faktor ketrampilan perusahaan
2. Memberikan perlindungan keselamatan kerja pada karyawan dilakukan dengan cara mencegah terjadinya sumber-sumber bahaya disebut
 - a. Usaha preventif
 - b. Usaha provokasi
 - c. Usaha efektif
 - d. Usaha represif
 - e. Usaha kuratif
3. Menerapkan konsep lingkungan hidup dapat dimulai dari
 - a. Pemerintah
 - b. Diri sendiri
 - c. Masyarakat
 - d. Organisasi tentang lingkungan hidup
 - e. Negara
4. PT Jaya Abadi membeli peralatan Bengkel sebesar Rp. 5.000.000,- yang pembayarannya secara kredit. Transaksi ini akan berpengaruh terhadap
 - a. Harta bertambah, modal bertambah
 - b. Harta bertambah, modal berkurang
 - c. Harta berkurang, utang bertambah
 - d. Harta bertambah, utang bertambah
 - e. Harta tetap, utang dan modal bertambah
5. Menejer selalu berkepentingan terhadap informasi akuntansi karena bertanggung jawab terhadap semua kegiatan perusahaan, pihak ekstern yang juga berkepentingan adalah
 - a. Pemilik perusahaan, calon investor, kreditur, karyawan
 - b. Investor, kreditur, debitur, pemerintah
 - c. Pemilik perusahaan, debitur, investor, kreditur
 - d. Akuntan publik, akuntan intern, akuntan pemerintah
 - e. Auditor, kreditur, investor, pemerintah
6. Merupakan bidang profesi akuntansi adalah melakukan pemeriksaan atas laporan keuangan dan memberi pendapat atas kewajaran laporan keuangan tersebut. Bidang profesi ini disebut
 - a. Auditing accounting
 - b. Akuntan publik
 - c. Akuntan intern
 - d. Auditor
 - e. Investigasi

7. Pencatatan dalam akuntansi yang mengharuskan mentaati satu metoda atau teknik yang telah dipilih dan tidak berubah-ubah tanpa alasan yang dapat diterima. Disebut prinsip ...
- Obyektifity
 - Conservatisme
 - Under standbility
 - Consistensi
 - Kompletenses
8. Bukti transaksi di bawah ini menunjukkan :

"ANDY CONVECTION"
Jl. Wilis No. 15 Yogyakarta

FAKTUR

NO. : 015/08/2014
Sy Pebyran : 2/10, "40

Yogyakarta: 05 Agustus 2014
Kepada Yth. SMK YPKK 1 Gamping

Disini kami kirimkan barang yang Saudara pesan :

No.	Nama Barang	Banyaknya	Harga satuan	Jumlah Harga
1.	Kaos Olahraga	150 buah	Rp. 30.000,-	Rp. 4.500.000,-
2.	Celana Olah Raga	150 buah	Rp. 40.000,-	Rp. 6.000.000,-
			Jumlah	Rp. 10.500.000,-

Andy Convection

(Uut)

- Faktur penjualan
 - Faktur pembelian
 - Faktur retur
 - Nota debit
 - Nota kredit
9. 5 Mei 2014 Toko Risky membeli barang dagangan sebesar Rp. 20.500.000,- dari PT Kusuma Jaya dengan syarat 2/10 n 30. Apabila Toko Risky membayar pada tanggal 15 Mei 2014 jurnalnya
- Pembelian

Utang dagang	Rp. 20.500.000,-	Rp. 20.500.000,-
--------------	------------------	------------------
 - Utang dagang

Kas	Rp. 20.500.000,-	Rp. 20.500.000,-
-----	------------------	------------------
 - Utang dagang

Kas	Rp. 20.090.000,-	Rp. 20.090.000,-
-----	------------------	------------------
 - Utang dagang

Potongan penjualan	Rp. 20.500.000,-	Rp. 20.090.000,-
Kas		Rp. 410.000,-
 - Utang dagang

Potongan pembelian	Rp. 20.500.000,-	Rp. 410.000,-
Kas		Rp. 20.090.000,-

10. Kolom di bawah ini merupakan format

Tanggal	No. Bukti	Akun	Ref.	D	K

- a. Special journal
 b. Balance sheet
 c. General journal
 d. Income statement
 e. Trial balance

11. Sebagai bukti telah diposting adalah

- a. Kolom ref dalam jurnal dicatat kode akun buku besar
 b. Kolom ref dalam buku besar dicatat kode akun buku besar
 c. Kolom ref dalam buku besar dicatat nomer akun buku besar dan kolom ref jurnal dicatat nomor akun.
 d. Kolom ref buku besar dicatat nomor halaman jurnal dan kolom ref dalam jurnal dicatat kode akun buku besar
 e. Dicatat kode 111 dan JKM

12. 2 April 2013 dibayar asuransi Rp. 6.000.000,- untuk 1 tahun dicatat dengan pendekatan neraca. Jurnal penyesuaian tanggal 31 Desember 2013

a.	Asuransi dibayar di muka	Rp. 4.500.000,-	
	Beban asuransi		Rp. 4.500.000,-
b.	Asuransi dibayar di muka	Rp. 4.000.000,-	
	Beban asuransi		Rp. 4.000.000,-
c.	Beban Asuransi	Rp. 4.500.000,-	
	Asuransi dibayar di muka		Rp. 4.500.000,-
d.	Beban Asuransi	Rp. 4.500.000,-	
	Asuransi dibayar di muka		Rp. 4.500.000,-
e.	Beban Asuransi	Rp. 4.000.000,-	
	Kas		Rp. 4.000.000,-

13. Berikut data PD "LARIS TERUS" pada bulan Oktober 2014 :

Persediaan barang dagangan 1 Oktober 2014	Rp. 7.000.000,-
Penjualan	Rp. 17.500.000,-
Retur penjualan	Rp. 400.000,-
Potongan penjualan	Rp. 350.000,-
Pembelian	Rp. 12.000.000,-
Beban angkut pembelian	Rp. 2.000.000,-
Retur pembelian	Rp. 1.200.000,-
Gaji karyawan toko	Rp. 700.000,-
Beban asuransi	Rp. 300.000,-
Prive pemilik	Rp. 500.000,-
Persediaan akhir barang dagangan	Rp. 8.250.000,-

Berdasarkan data di atas maka besarnya net sales

- a. Rp. 17.150.000,-
 b. Rp. 17.100.000,-
 c. Rp. 16.750.000,-
 d. Rp. 16.500.000,-
 e. Rp. 15.000.000,-

14. Berdasarkan soal No. 13 besarnya cost of good sold...

- a. Rp. 15.550.000,-
 b. Rp. 14.550.000,-
 c. Rp. 14.450.000,-
 d. Rp. 12.000.000,-
 e. Rp. 11.550.000,-

15. Berdasarkan soal No. 13 besarnya kenaikan modal
- Rp. 4.300.000,-
 - Rp. 3.200.000,-
 - Rp. 2.200.000,-
 - Rp. 3.700.000,- ✓
 - Rp. 600.000,-
16. Pencatatan dana kas kecil yang saldonya tidak berubah-ubah disebut metode
- Fluxtuatation system
 - Impress fund system
 - Straight line method
 - Sum the year method
 - Perpecual system
17. Saldo kas menurut perhitungan fisik sebesar Rp. 2.576.000,- sedangkan saldo kas menurut catatan sebesar Rp. 2.548.000,-. Setelah diteliti tidak ketemu sebabnya. Jurnalnya
- | | | |
|-------------|-----------------|-----------------|
| Kas | Rp. 9.000.000,- | Rp. 9.000.000,- |
| Selisih kas | | |
 - | | | |
|-------------|-----------------|-----------------|
| Selisih kas | Rp. 9.000.000,- | Rp. 9.000.000,- |
| Kas | | |
 - | | | |
|-------------|-----------------|-----------------|
| Beban | Rp. 9.000.000,- | Rp. 9.000.000,- |
| Selisih kas | | |
 - | | | |
|-------------|-----------------|-----------------|
| Selisih kas | Rp. 9.000.000,- | Rp. 9.000.000,- |
| Kas kecil | | |
 - | | | |
|-----------|-----------------|-----------------|
| Kas kecil | Rp. 9.000.000,- | Rp. 9.000.000,- |
| Kas | | |
18. Tanggal 15 September 2014 dibayar beban bunga sebesar Rp. 1.200.000,- keliru dicatat beban sewa Rp. 1.500.000,-. Jurnal koreksinya :
- | | | |
|-------------|-----------------|-----------------|
| Beban bunga | Rp. 1.200.000,- | Rp. 1.200.000,- |
| Kas | | |
 - | | | |
|-------------|---------------|---------------|
| Beban bunga | Rp. 300.000,- | Rp. 300.000,- |
| Kas | | |
 - | | | |
|-------------|---------------|---------------|
| Beban bunga | Rp. 300.000,- | Rp. 300.000,- |
| Beban sewa | | |
 - | | | |
|-------------|-----------------|-----------------|
| Beban bunga | Rp. 1.200.000,- | |
| Kas | Rp. 300.000,- | |
| Beban sewa | | Rp. 1.500.000,- |
 - | | | |
|-------------|-----------------|-----------------|
| Beban sewa | Rp. 1.500.000,- | Rp. 1.200.000,- |
| Beban bunga | | Rp. 300.000,- |
| Kas | | |
19. Perusahaan melakukan pengisian kembali kas kecil sesuai jumlah yang digunakan sebesar Rp. 875.000,-. Jika kas kecil dicatat dengan system fluxtuatation system maka jurnalnya adalah
- Kas debet Rp. 875.000,-, kas kecil kredit Rp. 875.000,-
 - Beban-beban debet Rp. 875.000,- kas kecil kredit Rp. 875.000,-
 - Kas kecil debet Rp. 875.000,-, kas kredit Rp. 875.000,-
 - Biaya-biaya debet Rp. 875.000,-, kas kecil kredit Rp. 875.000,-
 - Tidak dijurnal

20. Saldo per 30 Nopember 2014 menurut catatan perusahaan Rp. 23.260.000,- sedangkan menurut rekening Koran Rp. 26.936.000,-. Perbedaan saldo tersebut karena
- Out standing check sebesar Rp. 3.600.000,-
 - Bank telah mengkredit jasa Giro Rp. 91.000,- dan mendebet administrasi bank Rp. 15.000,-
- Dari data di atas saldo kas yang benar
- | | |
|---------------------|---------------------|
| a. Rp. 24.336.000,- | d. Rp. 23.366.000,- |
| b. Rp. 24.000.000,- | e. Rp. 23.336.000,- |
| c. Rp. 23.636.000,- | |
21. Laporan rekening Koran dari bank bahwa bank telah mendebet akun Toko Murah sebesar Rp. 140.000,- untuk beban administrasi bank, dan mengkredit Rp. 90.000,- sebagai jasa Giro, maka jurnal penyesuaiannya
- | | | | |
|----|-------------------------|---------------|---------------|
| a. | Beban administrasi bank | Rp. 140.000,- | |
| | Pendapatan bunga | | Rp. 90.000,- |
| | Kas | | Rp. 50.000,- |
| b. | Kas | Rp. 50.000,- | |
| | Pendapatan bunga | Rp. 90.000,- | |
| | Pendapatan bunga | | Rp. 140.000,- |
| c. | Kas | Rp. 140.000,- | |
| | Pendapatan bunga | | Rp. 140.000,- |
| d. | Kas | Rp. 140.000,- | |
| | Pendapatan bunga | | Rp. 90.000,- |
| | Biaya administrasi bank | | Rp. 50.000,- |
| e. | Kas | Rp. 50.000,- | |
| | Beban administrasi bank | Rp. 90.000,- | |
| | Pendapatan bunga | | Rp. 140.000,- |
22. Pada tanggal 31 Desember 2013 diperoleh data sebagai berikut :
- Pada buku besar PD RINJANI :
- | | |
|----------------------------------|-------------------|
| - Piutang dagang sebesar | Rp. 200.000.000,- |
| - Penyisihan penghapusan piutang | Rp. 7.500.000,- |
| - Penjualan kredit | Rp. 150.000.000,- |
- Taksiran piutang yang tidak dapat ditagih sebesar 5% dari saldo piutang.
 Kerugian piutang PD RINJANI yang menjadi beban tahun 2013 sebesar
- | | |
|---------------------|--------------------|
| a. Rp. 10.000.000,- | d. Rp. 2.500.000,- |
| b. Rp. 7.500.000,- | e. Rp. 2.000.000,- |
| c. Rp. 5.000.000,- | |
23. Pada tanggal 5 Nopember 2014 diterima laporan dari Toko Maju bahwa telah terjadi kebakaran dan PT MERAPI memutuskan untuk menghapuskan piutang Toko Maju sebesar Rp. 5.600.000,- jika menggunakan metode langsung jurnalnya
- | | | | |
|----|---------------------------|-----------------|-----------------|
| a. | Piutang dagang | Rp. 5.600.000,- | |
| | Cadangan kerugian piutang | | Rp. 5.600.000,- |
| b. | Cadangan kerugian piutang | Rp. 5.600.000,- | |
| | Beban kerugian piutang | | Rp. 5.600.000,- |
| c. | Beban kerugian piutang | Rp. 5.600.000,- | |
| | Cadangan kerugian piutang | | Rp. 5.600.000,- |
| d. | Cadangan kerugian piutang | Rp. 5.600.000,- | |
| | Piutang | | Rp. 5.600.000,- |
| e. | Beban kerugian piutang | Rp. 5.600.000,- | |
| | Piutang dagang | | Rp. 5.600.000,- |

24. Notes receivable yaitu
- piutang yang terjadi bukan karena penjualan
 - Piutang yang diperkirakan tidak dapat tertagih
 - piutang dagang yang tidak didukung dengan perjanjian
 - piutang dagang yang didukung dengan bukti formal dalam bentuk surat wesel
 - piutang lain-lain
25. Tuan Drina menarik wesel kepada Tuan Hendra sebagai pelunasan utangnya yang jatuh tempo hari ini sebesar Rp. 3.000.000,- jurnal transaksi tersebut adalah
- | | | | |
|----|---------------|-----------------|-----------------|
| a. | Wesel tagih | Rp. 3.000.000,- | |
| | Piutang usaha | | Rp. 3.000.000,- |
| b. | Kas | Rp. 3.000.000,- | |
| | Piutang wesel | | Rp. 3.000.000,- |
| c. | Piutang usaha | Rp. 3.000.000,- | |
| | Wesel tagih | | Rp. 3.000.000,- |
| d. | Wesel tagih | Rp. 3.000.000,- | |
| | Utang usaha | | Rp. 3.000.000,- |
| e. | Utang usaha | Rp. 3.000.000,- | |
| | Wesel usaha | | Rp. 3.000.000,- |
26. Kartu persediaan dalam system fisik mencatat
- Pembelian, penjualan dan saldo akhir
 - Saldo awal dan pembelian
 - Saldo awal, pembelian dan saldo akhir
 - Pembelian dan saldo akhir
 - Pembelian dan retur pembelian
27. Transaksi yang dicatat dalam mutasi keluar dalam kartu sediaan
- Pembelian dan retur penjualan
 - Penjualan dan retur pembelian
 - Penjualan dan retur pembelian
 - Pembelian dan retur pembelian
 - Penjualan, pembelian
28. Data persediaan PD WIKARINAYA selama bulan September 2014 sebagai berikut :
- | | |
|--|---------------------|
| Persediaan per 1 September 2014 | 1000 unit @ Rp. 300 |
| 10 September pembelian | 500 unit @ Rp. 350 |
| 20 September pembelian | 2000 unit @ Rp. 375 |
| Persediaan tanggal 30 September 2014 sebanyak 600 ubit | |
- Jika perusahaan menerapkan metode rata-rata tertimbang maka nilai persediaan akhir....
- Rp. 210.000,-
 - Rp. 200.000,-
 - Rp. 180.000,-
 - Rp. 120.000,-
 - Rp. 100.000,-
29. Data persediaan pada bulan Agustus 2014 sebagai berikut
- | | |
|-------------------------|----------------------|
| Persediaan awal | 300 kg @ Rp. 4000 |
| Pembelian | 1 1000 kg @ Rp. 5000 |
| Pembelian | 2 600 kg @ Rp. 6000 |
| Pembelian | 3 200 kg @ Rp. 7000 |
| Persediaan akhir 450 kg | |
- Jika perusahaan menerapkan metode FIFO fisik, besarnya nilai persediaan ...
- Rp. 3.200.000,-
 - Rp. 3.000.000,-
 - Rp. 2.900.000,-
 - Rp. 1.950.000,-
 - Rp. 1.850.000,-

30. Dari soal No. 29, jika persediaan dicatat sebagai metode LIFO fisik, jurnal untuk mencatat persediaan akhir

a.	Persediaan	Rp. 1.950.000,-	
	Ikhtisar laba rugi		Rp. 1.950.000,-
b.	Persediaan	Rp. 2.900.000,-	
	Ikhtisar laba rugi		Rp. 1.950.000,-
c.	Pembelian	Rp. 1.850.000,-	
	Ikhtisar laba rugi		Rp. 1.850.000,-
d.	Pembelian	Rp. 2.900.000,-	
	Ikhtisar laba rugi		Rp. 2.900.000,-
e.	Ikhtisar laba rugi	Rp. 1.850.000,-	
	Persediaan		Rp. 1.850.000,-

31. Informasi persediaan, pembelian dan penjualan barang dagang selama bulan Desember 2013

Desember 1 saldo 15 unit @ Rp. 20.000,-
 Desember 8 penjualan 10 unit @ Rp. 30.000,-
 Desember 12 pembelian 20 unit @ Rp. 22.000,-
 Desember 20 penjualan 20 unit @ Rp. 33.000,-
 Desember 25 pembelian 25 unit @ Rp. 24.000,-

Jika perusahaan menggunakan metode FIFO perpetual maka jurnal untuk mencatat transaksi penjualan tanggal 8 adalah

a.	Piutang dagang	Rp. 200.000,-	
	Harga pokok penjualan	Rp. 300.000,-	
	Penjualan		Rp. 200.000,-
	Persediaan barang dagang		Rp. 300.000,-
b.	Piutang dagang	Rp. 300.000,-	
	Harga pokok penjualan	Rp. 200.000,-	
	Penjualan		Rp. 300.000,-
	Persediaan barang dagang		Rp. 200.000,-
c.	Penjualan	Rp. 300.000,-	
	Pembelian		Rp. 300.000,-
d.	Persediaan	Rp. 300.000,-	
	Penjualan		Rp. 300.000,-
e.	Persediaan	Rp. 200.000,-	
	Pembelian		Rp. 200.000,-

32. Untuk mencatat transaksi tanggal 25 perpetual

a. Persediaan debet Rp. 400.000,- pembelian Kredit Rp. 400.000,-
 b. Persediaan debet Rp. 600.000,- pembelian Kredit Rp. 600.000,-
 c. Persediaan debet Rp. 600.000,- utang dagang Kredit Rp. 600.000,-
 d. pembelian debet Rp. 600.000,- utang dagang Kredit Rp. 600.000,-
 e. pembelian debet Rp. 600.000,- kas Kredit Rp. 600.000,-

33. Dibawah ini merupakan karakteristik aktiva tetap kecuali

a. Digunakan untuk operasi perusahaan
 b. Masa manfaat lebih dari 1 tahun
 c. Nilai cukup material
 d. Memiliki wujud fisik
 e. Dibeli untuk dijual kembali

34. Faktor yang menentukan besarnya depresiasi kecuali
- Harga perolehan
 - Metode penyusutan
 - Nilai residu
 - Nilai pengganti
 - taksiran umur ekonomis
35. Tanggal 5 April 2012 dibeli mesin dengan harga perolehan Rp. 625.000.000,-. Nilai residu Rp. 25.000.000,- umur ekonomis 10 tahun disusutkan dengan metode garis lurus. Berapakah besar penyusutan tahun 2012
- Rp. 60.000.000,-
 - Rp. 50.000.000,-
 - Rp. 45.000.000,-
 - Rp. 40.000.000,-
 - Rp. 35.000.000,-
36. Rental mobil Ekspres tanggal 2 Januari 2011 membeli mobil Kijang dengan harga perolehan Rp. 250.000.000,-, nilai manfaat 5 tahun, nilai residu Rp. 10.000.000,-. Disusutkan dengan metode jumlah angka tahun. Jurnal penyesuaian penyusutan akhir tahun ke 3 adalah
- | | | |
|------------------------|------------------|------------------|
| Beban penyusutan Mobil | Rp. 16.000.000,- | |
| Akumulasi penyusutan | | Rp. 16.000.000,- |
 - | | | |
|------------------------|------------------|------------------|
| Beban penyusutan Mobil | Rp. 12.000.000,- | |
| Akumulasi penyusutan | | Rp. 12.000.000,- |
 - | | | |
|----------------------------|------------------|------------------|
| Akumulasi penyusutan mobil | Rp. 12.000.000,- | |
| Beban penyusutan mobil | | Rp. 12.000.000,- |
 - | | | |
|------------------------|------------------|------------------|
| Beban penyusutan mobil | Rp. 12.000.000,- | |
| Aktiva mobil | | Rp. 12.000.000,- |
 - | | | |
|------------------------|------------------|------------------|
| Beban penyusutan Mobil | Rp. 12.000.000,- | |
| Utang usaha | | Rp. 12.000.000,- |
37. Tanggal 2 Januari 2012 dibeli mobil Jazz dengan HP Rp. 185.000.000,- NS Rp. 5.000.000,- UE 5 tahun. Sudah disusutkan sebesar Rp. 100.000.000,- karena sesuatu mobil ditukar dengan mobil Freed dengan harga Rp. 300.000.000,- dan menambah uang kas sebesar Rp. 175.000.000,-. Jurnal pertukaran adalah
- | | | |
|----------------------|-------------------|-------------------|
| Mobil baru | Rp. 300.000.000,- | |
| Akumulasi penyusutan | Rp. 100.000.000,- | |
| Mobil lama | | Rp. 185.000.000,- |
| Kas | | Rp. 175.000.000,- |
| Laba pertukaran | | Rp. 40.000.000,- |
 - | | | |
|----------------------|-------------------|-------------------|
| Mobil baru | Rp. 300.000.000,- | |
| Akumulasi penyusutan | Rp. 100.000.000,- | |
| Mobil lama | | Rp. 185.000.000,- |
| Kas | | Rp. 175.000.000,- |
| Rugi pertukaran | | Rp. 40.000.000,- |
 - | | | |
|----------------------|-------------------|-------------------|
| Mobil | Rp. 300.000.000,- | |
| Akumulasi penyusutan | | Rp. 100.000.000,- |
| Kas | | Rp. 175.000.000,- |
| Rugi pertukaran | | Rp. 25.000.000,- |

d.	Mobil baru	Rp. 185.000.000,-	
	Rugi	Rp. 90.000.000,-	
	Akumulasi penyusutan		Rp. 100.000.000,-
	Kas		Rp. 175.000.000,-
	Rugi pertukaran		Rp. 40.000.000,-
e.	Mobil	Rp. 180.000.000,-	
	Biaya penyusutan	Rp. 100.000.000,-	
	Kas		Rp. 175.000.000,-
	Laba pertukaran		Rp. 105.000.000,-

38. Data utang PD RAHAYU sebagai berikut :

Utang dagang	Rp. 12.500.000,-
Utang gaji	Rp. 1.000.000,-
Sewa yang masih harus dibayar	Rp. 600.000,-
Utang pajak	Rp. 50.000,-
Utang hipotik	Rp. 50.000.000,-
Utang obligasi	Rp. 40.000.000,-
Besarnya current liabilities	
a. Rp. 90.000.000,-	d. Rp. 14.150.000,-
b. Rp. 64.150.000,-	e. Rp. 1.650.000,-
c. Rp. 54.150.000,-	

39. Dipinjam hipotik sebesar Rp. 75.000.000,- bunga 12 %. Dibayar 15 kali per semester. Bunga dibayar dibelakang setiap tanggal 1 Maret dan 1 September. Berapakah jumlah yang harus dibayar setiap kali mengangsur.....

a. Rp. 15.000.000,-	d. Rp. 10.000.000,-
b. Rp. 14.500.000,-	e. Rp. 9.500.000,-
c. Rp. 12.000.000,-	

40. Jurnal setiap kali mengangsur

a.	Utang hipotik	Rp. 10.000.000,-	
	Beban bunga	Rp. 4.500.000,-	
	Kas		Rp. 14.500.000,-
b.	Utang hipotik	Rp. 5.000.000,-	
	Beban bunga	Rp. 4.500.000,-	
	Kas		Rp. 9.500.000,-
c.	Hipotik	Rp. 7.500.000,-	
	Kas		Rp. 7.500.000,-
d.	Kas	Rp. 9.500.000,-	
	Utang hipotik		Rp. 9.500.000,-
e.	Bunga	Rp. 4.500.000,-	
	Kas	Rp. 5.000.000,-	
	Utang hipotik		Rp. 9.500.000,-

KUNCI JAWABAN ULANGAN AKHIR SEMESTER GASAL

TAHUN PELAJARAN 2014/2015

SMK YPKK 1 SLEMAN

Mata Pelajaran : Teori Kejuruan
Kelas : XII Akuntansi
Hari/Tanggal : Rabu/ 10 Desember 2014

- | | |
|-------|-----------|
| 1. B | 21. A |
| 2. A | 22. D |
| 3. B | 23. E |
| 4. D | 24. D |
| 5. A | 25. A |
| 6. B | 26. B |
| 7. C | 27. B |
| 8. B | 28. B |
| 9. E | 29. A |
| 10. A | 30. C |
| 11. D | 31. B |
| 12. C | 32. C |
| 13. C | 33. E |
| 14. E | 34. D |
| 15. D | 35. C |
| 16. B | 36. BONUS |
| 17. A | 37. A |
| 18. D | 38. D |
| 19. C | 39. E |
| 20. E | 40. B |

**A LIST OF NAME
STUDENT AND
THE SUMMARY
OF ANSWER
THE TESTEE**

THE LIST STUDENT NAME OF CLASS ACCOUNTING 1

Nomor		Nama Siswa
No	Induk	
1	6051	Adelia Triayuningtias
2	6052	Agustin Mutia Dewi
3	6053	Ammalia Karuniawati
4	6054	Annur Ainni
5	6055	Ari Dwi Maryanti
6	6057	Bayu Surya Hidayat
7	6059	Desi Tri Admani
8	6061	Muslikin
9	6062	Erika Anindita
10	6064	Intan Purnama Sari
11	6065	Lilis Devi Asuti
12	6066	Mita Nurahma Sari
13	6068	Nur Utami
14	6070	Paryani
15	6071	Puji Lestari
16	6072	Rahayu Prihatin
17	6074	Rofiah
18	6075	Setya Rani Meilani
19	6076	Siti Nur Aisyah
20	6077	Siti Yurinah
21	6078	Tri Noviyanti
22	6311	Dwi Maryanto

THE SUMMARY OF ANSWER THE TESTEE

CLASS XII ACCOUNTING 1

NO	PRIME NUMBER	NAME	ANSWER OF THE TESTEE
1	6051	Adelia Triayuningtias	BABBBADBEADACEBABBADAECDBBBACABCEDABACEB
2	6052	Agustin Mutia Dewi	EABDACEAEBDACEDBBBCEADDAAACACABCEDCBADEB
3	6053	Ammalia Karuniawati	BABEAADBAADCCEDABEAEDDADDBCACADCEDCBDBBA
4	6054	Annur Ainni	EACDBBDAACCBBEDAACAEADAEDACBACADBEDCBADEB
5	6055	Ari Dwi Maryanti	EABDEBDBECCEDBADCEADDDDCBACBBCEDCBADEB
6	6057	Bayu Surya Hidayat	EABCEBDAECAACEDABDCEADDDDCBACABBEDCBADEB
7	6059	Desi Tri Admani	BABBBADBEADACEBABBADAECDBBBACABCEDABADEB
8	6061	Muslikin	BABBBABBEADACEBABBADAECDBBBACABCEDEBAADEE
9	6062	Erika Anindita	BABDBADADCDBCEDBBBBBDAACDAABACABCEDCBADEB
10	6064	Intan Purnama Sari	EABDBADAEADACEDABDCDADCDBABACABCEDCBADEB
11	6065	Lilis Devi Asuti	EABBBADBECDCEDABDCDAECDBBBACABCEDABADEB
12	6066	Mita Nurahma Sari	CABEEADBECDCEDABBCDAACDAABACBBCEBABADEB
13	6068	Nur Utami	EABDBADAEADCCEDABDCDADCDBABACABCEDCBADEB
14	6070	Paryani	CABDBAABEADBCEDABCADADCDBABACABCEDCBADDB
15	6071	Puji Lestari	BCBDDABAECDCCEDBBCCEADEDBCBACABCEDCBBDEB

16	6072	Rahayu Prihatin	BABDEABAECDCCEDABDBEADCDAAABACABBEDABBDEB
17	6074	Rofiah	CABDEAABECDCCEDADCBEDDCDBABADADBEDDBADDB
18	6075	Setya Rani Meilani	EABDBADAECDCCEDABACDADCDBABACADBEDABADEB
19	6076	Siti Nur Aisyah	BABCABBAECDDCBABCCCEAABDECCCCBDBEDACADEB
20	6077	Siti Yurinah	BCBDBADAECEACAAABECEAABDCCBDCADCEDCCADEB
21	6078	Tri Noviyanti	BCDBAADAECEACAAABECEADBDBDACBDCADCEDCCADEB
22	6311	Dwi Maryanto	CABBADAABCDACAABBECCEDCDDCACCCDBEDCBCDEB

THE LIST STUDENT NAME OF CLASS ACCOUNTING 2

Nomor		Nama Siswa
No	Induk	
1	6079	Ani Suprihatin
2	6081	Desti Nurrohmah
3	6083	Fitri Wulansari
4	6084	Five Andari
5	6085	Hasta Mayliana
6	6086	Hayyu Novyani
7	6087	Hesti Fitriani
8	6088	Intan Mustikadewi
9	6089	Jayanti Utami
10	6090	Kiswati Irianti
11	6091	Lala Noviana
12	6092	Lilis Malasari
13	6093	Lina Febriani
14	6094	Novi Andriyani
15	6095	Padmi Nurmala Dewi
16	6096	Pratiwi Crisna Murti
17	6098	Reynaldi Primandaru
18	6099	Ririn Noviana
19	6100	Romadhoni
20	6101	Shella Suci Fatmawati
21	6102	Septiana Eka Dewi
22	6103	Sumiyati
23	6104	Wahyudiyanto
24	6105	Widi Utami
25	6105	Yuni Rahmawati

THE SUMMARY OF ANSWER THE TESTEE

CLASS XII ACCOUNTING 2

NO	PRIME NUMBER	NAME	ANSWER OF THE TESTEE
1	6079	Ani Suprihatin	CCBEDAAABCDBABABCDACEDCDDACCDEABEDBCADBA
2	6081	Desti Nurrohmah	CABDABDBECDBABABEDACEDCDDCACCDDBEDACADEB
3	6083	Fitri Wulansari	BCBDAADAECDACAAABBECEADBDECBCCADBEDCCADEB
4	6084	Five Andari	BABDCBDAECEBCBACADAECDBDAABCCBDBEDCCADEB
5	6085	Hasta Mayliana	BCBDCADBECDAACEAABDAECDBDACBCDBDBEDCCADEB
6	6086	Hayyu Novyani	BCBDCADAECDAACEABBECEADBACBCDDDBEDCBADEB
7	6087	Hesti Fitriani	BCBDCBDAECABCAAABACEEDCDAAECDDDDDEDABADCB
8	6088	Intan Mustikadewi	BCDDAADBECDACAAABBECEADEBAABDDDDBEDACADEB
9	6089	Jayanti Utami	BCBCCADBECDACAAABBECEADEBAABCDDDBEDCBCDCA
10	6090	Kiswati Irianti	ECBCAADBECBABBBABEEDADCDBBBBAADBEDABCDED
11	6091	Lala Noviana	BCBDCADAECDAACEABBECEADBACBCDDDBEDCCADEB
12	6092	Lilis Malasari	BCBDCADBECBDBCABCDAAEADBACBCDBDBEDCCADEB

13	6093	Lina Febriani	BBBCAACBBDCDCECABECDAEADABCCADCCEDAABDED
14	6094	Novi Andriyani	BBBCAACBBDCDCECABECDAEADABCCADCCEDAABDED
15	6095	Padmi Nurmala Dewi	BBBCBADBACDACECAAECDEACDABBCCADCCEDAABDAD
16	6096	Pratiwi Crisna Murti	BDBCCACBECDCCEDADDADDDDBDECBACADECDAAAAAB
17	6098	Reynaldi Primandaru	BDBCBAADCBEBCEDAACADDABDEBBACADCCEDAAAAA
18	6099	Ririn Noviana	ABBCBACBCCDACEBAACADDACDEBBDCADCEBAABAAD
19	6100	Romadhoni	EBBBBADBECDACEOAACADDABDEBBBCADCCEDAAABDAD
20	6101	Shella Suci Fatmawati	BBBCAACBBDCDCCECABECDAADABCCADCCEDAABDED
21	6102	Septiana Eka Dewi	BBBDAADBBCDBCEAADECDAABDABBCADCCEDAABDED
22	6103	Sumiyati	CDBEDABDDACDCECEDCAEDAAEDCEACADBCDAAADAD
23	6104	Wahyudiyanto	ABBCBACBECDBCEDAACADDACDEBBCAADCEBAABAAD
24	6105	Widi Utami	EDBDBADBEADACEDAACADDABDEBBACADCCEDAAAEB
25	6105	Yuni Rahmawati	AABDBCDBEADACEDBBCCDBABDEACCCADCDDABAAEB

THE LIST STUDENT NAME OF CLASS ACCOUNTING 3

Nomor		Nama Siswa
No	Induk	
1	6107	Ari Nur Fitriani
2	6108	Ayunda Suryo Yurizka
3	6109	Ayuningtyas Ovi Anindya
4	6110	Dewi Aiza
5	6111	Dias Dwi Nugroho
6	6112	Dina Fitriani
7	6113	Dwi Pungki Lestari
8	6115	Erma Susanti
9	6116	Erma Yuni Lestari
10	6117	Ervina Otaviana
11	6118	Evita Rahmadani
12	6119	Galuh Nurtriningsih
13	6120	Herlina Elvasari
14	6121	Mareta Kusuma Wardani
15	6122	Niken Widayanti
16	6123	Nurdini Utami Sugiyanto
17	6124	Nurul Endah Eldiana
18	6125	Rinti Wahyuningsih
19	6126	Rochmat Junianto
20	6127	Rovia Erfiani
21	6128	Septiyana Anggrita H.W
22	6129	Sisri Megawati
23	6130	Suciyani
24	6131	Sudarmaji
25	6132	Watani Setyo Rokhani
26	6133	Yeni Kumalasari

THE SUMMARY OF ANSWER THE TESTEE
CLASS XII ACCOUNTING 3

NO	PRIME NUMBER	NAME	ANSWER OF TESTEE
1	6107	Ari Nur Fitriani	BABDEADBECDCCEDBADCEAAEDBABADDBCEDCBADEB
2	6108	Ayunda Suryo Yurizka	BABCBADBECDECEDBADCEAAEDBABADABCEDCBADEB
3	6109	Ayuningtyas Ovi Anindya	BABCBADBECDCCEDBACCEADDDAABADABCEDCBADEB
4	6110	Dewi Aiza	BABCDADAEECCCCEDBADCEAAEDBABADABCEDCBADEB
5	6111	Dias Dwi Nugroho	BCBDBADBECDACEDABDBEAADDAABACBBCEDAABDEB
6	6112	Dina Fitriani	ECBDDDBAECCCCBEAAACAEAAACEACBADABBEDCAADEB
7	6113	Dwi Pungki Lestari	ECBDEDDBEEDCCBEAADBDCAEADAABACABCEDAABDEB
8	6115	Erma Susanti	EDBCDBCAECCDCBEAACBEAAEEACBACABBEDAAADEB
9	6116	Erma Yuni Lestari	ECBDABCAECDCCBEAADAEEAAEEACBACABBEDCAADEB
10	6117	Ervina Otaviana	BCBCDADBEECAAEBBADCDAADEDEDCECDEEDAACAEB
11	6118	Evita Rahmadani	EABDDDBAECCCCBEAAACAEAAACEACBADABBEDCAADEB
12	6119	Galuh Nurtriningsih	ECBEBADBECDACEDABDBEAADDAABACBBCEDAABDBA
13	6120	Herlina Elvasari	BABCBCDBECDDCEDAAACEAADDDAACADBBCACCBBDDBA
14	6121	Mareta Kusuma Wardani	ECBDEBCADCDCCEBEAADAEEAAEEACBACABBEDC ADEB

15	6122	Niken Widayanti	BABDBCDBECDCCEDAAACEAAADDAACADBBCEACBBDEA
16	6123	Nurdini Utami Sugiyanto	BABDBDDBECCCCEDAAACEAAADDAACADBBCEADBBDDBA
17	6124	Nurul Endah Eldiana	BABCBCDBECDDCEDAAACEAAADDDAACADBBCEACBBDA
18	6125	Rinti Wahyuningsih	BABCBADBECDDCEDAAACEAAADDAACADBBCEACBBDEA
19	6126	Rochmat Junianto	BABCBADBECDDCEDAAACEAAADDAACADBBCEACBBDEA
20	6127	Rovia Erfiani	BABCBCDBECDDCEDAAACEAAADDAACADBBCEACBBDEA
21	6128	Septiyana Anggrita H.W	BABDBCDBECDCCEDAAACEAAADDAACADBBCEACBBDBA
22	6129	Sisri Megawati	BABDBCDBECDCCEDAAACEAAADDAACADBBCEACBBDBA
23	6130	Suciyani	BABDBCDBECDCCEDAAACEAAADDAACADBBCEACBBDBA
24	6131	Sudarmaji	BABDBCDBECDCCEDAAACEAAADDAACADBBCEACBBDEB
25	6132	Watani Setyo Rokhani	BABCBCDBECDDCEDAAACEAAADDAACADBBCEACBBDA
26	6133	Yeni Kumalasari	BABCBCDBECDDCEDAAACEAAADDAACADBBCEACBBDEA

THE TEST ITEM ANALYSIS FROM ITEMAN PROGRAM

040 o n 10

BABDABCBEADCCEDBADCEADEDABBBACBCEDC ADEB

555

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284 BABBBADBEADACEBABBADAECDBBBACABCEDABACEB
285 EABDACEAEBDACEDBBBCEADDAACACABCEDCBADEB
286 BABEAADBAADCCEDABEAEDDADDBCACADCEDCDBDBBA
287 EACDBBDAACCBBEDAACAEDAEDACBACADBEDCBADEB
288 EABDEBDBECDCCEDBADCEADDDDCBACBBCEDCBADEB
289 EABCEBDAECAACEDABDCEADDDDCBACABBEDCBADEB
291 BABBBADBEADACEBABBADAECDBBBACABCEDABADEB
292 BABBBABBEADACEBABBADAECDBBBACABCEDEBADEE
293 BABDBADADCDBCEDBBBBDAAACDAABACABCEDCBADEB
294 EABDBADAEDACEDABDCDADCDBABACABCEDCBADEB
295 EABBBADBECDACEDABDCDAECDBBBACABCEDABADEB
296 CABEEADBECDCCEDABBCDAACDAABACBBCEBABADEB
297 EABDBADAEDCCEDABDCDADCDBABACABCEDCBADEB
298 CABDBAABEADBCEDABCADADDCDBABACABCEDCBADDDB
299 BCBDDABAECDCCEDBBCCAEDEDBCBACABCEDCBBDEB
300 BABDEABAECDCCEADABDBEADCDAAABACABBEDABBDEB
301 CABDEAABECDCCEDADCBEDDCDBABADADBEDDBADDDB
302 EABDBADAECDCCEADABACDADCDBABACADBEDABADEB
303 BABCABBAECDDCBABCCCEAABDECCCCBDBEDACADEB
304 BCBDBADAEECEACAAABEECEAABDCCBDCADCEDCCADEB
305 BCDBAADAEECEACAAABEECEADBACBDCADCEDCCADEB
306 CABBADAABCDACAABBECCEDCDDCACCCDDBEDCBCDEB
307 CCBEDAAABCD BABABCDACEDCDDACCEABEDBCADBA
308 CABDABDBECD BABABEDACEDCDDCACCCDDBEDACADEB
309 BCBDAADAECDAACAABBECEADBDECBCCADBEDCCADEB
310 BABDCBDAEECEBCBACADAECDBDAABCCBDBEDCCADEB
311 BCBDCADBECDACEAABDAECDBDACBCDBDBEDCCADEB
312 BCBDCADAECDAACEABBECEADBACBCDDDBEDCBADEB
313 BCBDCBDAECABCAAAABACEEDCDAAECDDDDDEDABADCB
314 BCDDAADBECDACAABBECEADEBAABDDDDBEDACADEB
315 BCBCCADBECDACAABBECEADEBAABCDDBEDCBCDCA
316 ECBCAADBECBABBBABEEDADCDBBBBAADBEDABCDED
317 BCBDCADAECDAACEABBECEADBACBCDDDBEDCCADEB
318 BCBDCADBECD BDCABCD AEADB DACBCDBDBEDCCADEB
319 BBBCAACBBDCDCECABECDAEADABCCADCCEDAABDED
320 BBBCAACBBDCDCECABECDAEADABCCADCCEDAABDED
321 BBBCBADBACDACECAAECDEACDABBCCADCEDAABDAD
322 BDBCCACBECDCCEDADDADDDDBDECBACADECDAAAAAB
323 BDBCBA DCBEDBCED AACADDABDEBBACADCEDAAAAAB
324 ABBCBACBCCDACEBAACADDACDEBBDCADCEBAABAAD
325 EBBBBADBECDACEQAACADDABDEBBBCADCEDAAABDAD

326 BBBCAACBBBCDCCECABECDAAADABCCADCCEDAABDED
 327 BBBDAADBBCDBCEAADECDAABDABBCADCCEDAABDED
 328 CDBEDABDDACDCECEDCAEDAAEDCEACADBCDAAADAD
 329 ABBCBACBECDBCEDAACADDACDEBBCAADCEBAABAAD
 330 EDBDBADBEADACEDAACADDABDEBBACADCEDAAAAEB
 331 AABDBCDBEADACEDBBCCDBABDEACCCADCDDABAAEB
 332 BABDEADBECDCCEDBADCEAAEDBABADDBCEDCBADEB
 333 BABCBADBECDECEDBADCEAAEDBABADABCEDCBADEB
 334 BABCBADBECDCCEDBACCEADDDAABADABCEDCBADEB
 335 BABCDADAEECCCEDBADCEAAEDBABADABCEDCBADEB
 336 BCBDBADBECDACEDABDBEAADDAABACBBCEDAABDEB
 337 ECBDDDBAECCCCBEAACAEAAACEACBADABBEDCAADEB
 338 ECBDEDDBEEDCCBEAADBDCAEDAABACABCEDAABDEB
 339 EDBCDBCAECCDCBEAACBEAAEEACBACABBEDAAADEB
 340 ECBDABCAECCDCBEAADAEAAEEACBACABBEDCAADEB
 341 BCB CDADBECAAEBBADCDAADEDADCECDEEDAACAEB
 342 EABDDDBAECCCCBEAACAEAAACEACBADABBEDCAADEB
 343 ECBEBADBECDACEDABDBEAADDAABACBBCEDAABDBA
 344 BABCBADBECDDCEDAAACEAADDDAACADBBCACCBDBA
 345 ECBDEBCADCDCCBEAADAEAAEEACBACABBEDCOADEB
 346 BABDBCDBECDCCEDAACEAAADDAACADBBCEACBBDEA
 347 BABDBDDBECCCCEDAACEAAADDAACADBBCEADBDBA
 348 BABCBADBECDDCEDAAACEAADDDAACADBBCEACBBDOA
 349 BABCBADBECDDCEDAAACEAAADDAACADBBCEACBBDEA
 350 BABCBADBECDDCEDAAACEAAADDAACADBBCEACBBDEA
 351 BABCBADBECDDCEDAAACEAAADDAACADBBCEACBBDEA
 352 BABDBCDBECDCCEDAACEAAADDAACADBBCEACBBDBA
 353 BABDBCDBECDCCEDAACEAAADDAACADBBCEACBBDBA
 354 BABDBCDBECDCCEDAACEAAADDAACADBBCEACBBDBA
 355 BABDBCDBECDCCEDAACEAAADDAACADBBCEACBBDEB
 356 BABCBADBECDDCEDAAACEAAADDAACADBBCEACBBDOA
 357 BABCBADBECDDCEDAAACEAAADDAACADBBCEACBBDEA

HASIL.TXT
 *** WARNING *** Item 36 was keyed "-1" which is an illegal value.
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Item analysis for data from file DATA.txt

Page 1

Seq. No.	Scale -Item	Item Statistics			Alternative Statistics				
		Prop. Correct	Biser.	Point Biser.	Alt.	Prop. Endorsing	Biser.	Point Biser.	Key
1	0-1	0.000	-9.000	-9.000	A	0.000	-9.000	-9.000	*
					B	0.000	-9.000	-9.000	
					C	0.000	-9.000	-9.000	
					D	0.000	-9.000	-9.000	
					E	0.000	-9.000	-9.000	
					other	1.000	-9.000	-9.000	
2	0-2	0.041	0.328	0.146	A	0.041	0.328	0.146	*
					B	0.616	-0.006	-0.005	
					C	0.096	-0.385	-0.223	
					D	0.000	-9.000	-9.000	
					E	0.247	0.124	0.090	
					other	0.000	-9.000	-9.000	
3	0-3	0.110	0.378	0.227	A	0.548	0.310	0.247	?
					B	0.110	0.378	0.227	
					C	0.274	-0.708	-0.529	
					D	0.068	0.318	0.166	
					E	0.000	-9.000	-9.000	
					other	0.000	-9.000	-9.000	
4	0-4	0.027	-0.528	-0.204	A	0.000	-9.000	-9.000	?
					B	0.959	0.251	0.111	
					C	0.014	0.320	0.096	
					D	0.027	-0.528	-0.204	
					E	0.000	-9.000	-9.000	
					other	0.000	-9.000	-9.000	
5	0-5	0.000	-9.000	-9.000	A	0.000	-9.000	-9.000	*
					B	0.096	0.160	0.093	
					C	0.329	0.191	0.147	
					D	0.507	-0.242	-0.193	
					E	0.068	0.002	0.001	
					other	0.000	-9.000	-9.000	
6	0-6	0.479	0.773	0.617	A	0.192	-0.412	-0.286	*
					B	0.479	0.773	0.617	
					C	0.110	-0.785	-0.471	
					D	0.110	-0.092	-0.055	
					E	0.110	-0.166	-0.100	
					other	0.000	-9.000	-9.000	

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Seq. No.	Scale -Item	Item Statistics			Alternative Statistics				
		Prop. Correct	Biser.	Point Biser.	Alt.	Prop. Endorsing	Biser.	Point Biser.	Key

Page 1

HASIL.TXT									
7	0-7	0.164	0.599	0.400	A	0.630	-0.173	-0.136	
					B	0.137	-0.400	-0.255	
					C	0.164	0.599	0.400	*
					D	0.068	0.037	0.019	
					E	0.000	-9.000	-9.000	
					Other	0.000	-9.000	-9.000	
8	0-8	0.096	0.133	0.077	A	0.055	-0.392	-0.191	
					B	0.096	0.133	0.077	*
					C	0.123	0.221	0.137	?
					D	0.712	-0.049	-0.037	
					E	0.014	-0.211	-0.063	
					Other	0.000	-9.000	-9.000	
9	0-9	0.000	-9.000	-9.000	A	0.342	-0.603	-0.467	
					B	0.630	0.540	0.422	?
					C	0.014	0.320	0.096	
					D	0.014	0.187	0.056	
					E	0.000	-9.000	-9.000	*
					Other	0.000	-9.000	-9.000	
10	0-10	0.041	0.328	0.146	A	0.041	0.328	0.146	*
					B	0.096	-0.167	-0.097	
					C	0.014	0.585	0.176	?
					D	0.041	-0.146	-0.065	
					E	0.808	-0.030	-0.021	
					Other	0.000	-9.000	-9.000	
11	0-11	0.027	0.208	0.080	A	0.137	0.299	0.190	?
					B	0.014	-0.211	-0.063	
					C	0.781	-0.245	-0.175	
					D	0.027	0.208	0.080	*
					E	0.041	0.012	0.005	
					Other	0.000	-9.000	-9.000	
12	0-12	0.137	0.235	0.150	A	0.027	-0.528	-0.204	
					B	0.014	-0.211	-0.063	
					C	0.137	0.235	0.150	*
					D	0.781	0.101	0.072	
					E	0.041	-0.462	-0.205	
					Other	0.000	-9.000	-9.000	

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Item Statistics					Alternative Statistics				
Seq. No.	Scale -Item	Prop. Correct	Biser.	Point Biser.	Alt.	Prop. Endorsing	Biser.	Point Biser.	Key
13	0-13	0.329	0.319	0.246	A	0.342	-0.274	-0.213	
					B	0.151	-0.387	-0.253	
					C	0.329	0.319	0.246	*
					D	0.164	0.355	0.237	
					E	0.014	-0.343	-0.103	
					Other	0.000	-9.000	-9.000	
14	0-14	0.000	-9.000	-9.000	A	0.041	-0.673	-0.299	
					B	0.027	0.060	0.023	
					C	0.918	0.506	0.279	?
					D	0.014	-0.608	-0.183	

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					HASIL.TXT				
					E	0.000	-9.000	-9.000	*
					other	0.000	-9.000	-9.000	
15	0-15	0.000	-9.000	-9.000	A	0.096	-0.849	-0.491	
					B	0.151	-0.367	-0.240	
CHECK THE KEY					C	0.014	-0.608	-0.183	
D was specified, E works better					D	0.000	-9.000	-9.000	*
					E	0.740	0.775	0.573	?
					other	0.000	-9.000	-9.000	
16	0-16	0.082	0.290	0.160	A	0.219	-1.000	-0.757	
					B	0.082	0.290	0.160	*
CHECK THE KEY					C	0.068	0.178	0.093	
B was specified, D works better					D	0.534	0.561	0.447	?
					E	0.082	0.014	0.008	
					other	0.014	0.585	0.176	
17	0-17	0.699	0.879	0.667	A	0.699	0.879	0.667	*
					B	0.274	-0.889	-0.664	
					C	0.014	-0.476	-0.143	
					D	0.000	-9.000	-9.000	
					E	0.014	0.187	0.056	
					other	0.000	-9.000	-9.000	
18	0-18	0.055	0.236	0.115	A	0.452	0.569	0.453	?
					B	0.438	-0.422	-0.335	
CHECK THE KEY					C	0.041	-0.673	-0.299	
D was specified, A works better					D	0.055	0.236	0.115	*
					E	0.014	-0.741	-0.223	
					other	0.000	-9.000	-9.000	

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Seq. No.	Scale -Item	Item Statistics			Alternative Statistics				Key
		Prop. Correct	Biser.	Point Biser.	Alt.	Prop. Endorsing	Biser.	Point Biser.	
19	0-19	0.397	0.757	0.597	A	0.027	-0.381	-0.147	
					B	0.082	0.106	0.059	
					C	0.397	0.757	0.597	*
					D	0.288	-0.400	-0.301	
					E	0.205	-0.519	-0.366	
					other	0.000	-9.000	-9.000	
20	0-20	0.192	0.676	0.469	A	0.301	0.147	0.112	
					B	0.096	0.051	0.030	
					C	0.411	-0.629	-0.497	
					D	0.000	-9.000	-9.000	
					E	0.192	0.676	0.469	*
					other	0.000	-9.000	-9.000	
21	0-21	0.178	0.736	0.502	A	0.178	0.736	0.502	*
					B	0.000	-9.000	-9.000	
					C	0.041	-0.884	-0.392	
					D	0.342	0.319	0.247	
					E	0.438	-0.587	-0.466	
					other	0.000	-9.000	-9.000	
22	0-22	0.137	0.553	0.353	A	0.740	0.046	0.034	
					B	0.014	-0.078	-0.024	
					C	0.041	-0.409	-0.182	

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					HASIL.TXT				
					D	0.137	0.553	0.353	*
					E	0.068	-0.736	-0.385	
					other	0.000	-9.000	-9.000	
23	0-23	0.082	0.381	0.211	A	0.521	0.497	0.396	?
					B	0.000	-9.000	-9.000	
					C	0.000	-9.000	-9.000	
CHECK THE KEY					D	0.397	-0.663	-0.523	
E was specified, A works better					E	0.082	0.381	0.211	*
					other	0.000	-9.000	-9.000	
24	0-24	0.274	0.547	0.408	A	0.068	0.213	0.111	
					B	0.205	-0.389	-0.274	
					C	0.301	-0.066	-0.050	
					D	0.274	0.547	0.408	*
					E	0.151	-0.327	-0.214	
					other	0.000	-9.000	-9.000	

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Item analysis for data from file DATA.txt

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Item Statistics					Alternative Statistics				
Seq. No.	Scale -Item	Prop. Correct	Biser.	Point Biser.	Alt.	Prop. Endorsing	Biser.	Point Biser.	Key
25	0-25	0.014	-0.211	-0.063	A	0.014	-0.211	-0.063	*
					B	0.041	-0.620	-0.275	
					C	0.000	-9.000	-9.000	
CHECK THE KEY					D	0.849	0.248	0.162	?
A was specified, D works better					E	0.096	0.024	0.014	
					other	0.000	-9.000	-9.000	
26	0-26	0.178	0.095	0.065	A	0.562	0.057	0.045	
					B	0.178	0.095	0.065	*
					C	0.014	-0.343	-0.103	
CHECK THE KEY					D	0.123	-0.417	-0.258	
B was specified, E works better					E	0.123	0.244	0.151	?
					other	0.000	-9.000	-9.000	
27	0-27	0.219	0.480	0.343	A	0.493	0.079	0.063	
					B	0.219	0.480	0.343	*
					C	0.288	-0.509	-0.383	
					D	0.000	-9.000	-9.000	
					E	0.000	-9.000	-9.000	
					other	0.000	-9.000	-9.000	
28	0-28	0.644	-0.233	-0.181	A	0.027	-0.822	-0.318	
					B	0.644	-0.233	-0.181	*
					C	0.288	0.485	0.365	?
CHECK THE KEY					D	0.014	-0.211	-0.063	
B was specified, C works better					E	0.027	-0.307	-0.119	
					other	0.000	-9.000	-9.000	
29	0-29	0.644	0.701	0.546	A	0.644	0.701	0.546	*
					B	0.014	-0.211	-0.063	
					C	0.288	-0.672	-0.506	
					D	0.055	-0.224	-0.109	
					E	0.000	-9.000	-9.000	
					other	0.000	-9.000	-9.000	
30	0-30	0.507	-0.044	-0.035	A	0.096	0.215	0.124	?
					B	0.000	-9.000	-9.000	

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HASIL.TXT									
Seq. No.	Scale -Item	Prop. Correct	Biser.	Point Biser.	Alt.	Prop. Endorsing	Biser.	Point Biser.	Key
37	0-37	0.274	0.393	0.294	A	0.274	0.393	0.294	*
					B	0.562	0.222	0.176	
					C	0.151	-0.903	-0.590	
					D	0.000	-9.000	-9.000	
					E	0.000	-9.000	-9.000	
					other	0.014	-0.211	-0.063	
38	0-38	0.014	0.320	0.096	A	0.575	-0.566	-0.448	?
					B	0.356	0.743	0.579	
					C	0.055	-0.601	-0.293	
					D	0.014	0.320	0.096	
					E	0.000	-9.000	-9.000	
					other	0.000	-9.000	-9.000	
39	0-39	0.000	-9.000	-9.000	A	0.096	0.324	0.187	?
					B	0.014	0.320	0.096	
					C	0.014	0.320	0.096	
					D	0.877	-0.380	-0.236	
					E	0.000	-9.000	-9.000	
					other	0.000	-9.000	-9.000	
40	0-40	0.110	0.527	0.316	A	0.096	0.515	0.298	*
					B	0.110	0.527	0.316	
					C	0.027	-0.822	-0.318	
					D	0.027	0.134	0.052	
					E	0.712	-0.485	-0.365	
					other	0.027	0.355	0.137	

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Item analysis for data from file DATA.txt

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There were 73 examinees in the data file.

Scale Statistics

Scale:	0
N of Items	40
N of Examinees	73
Mean	6.589
Variance	8.708
Std. Dev.	2.951
Skew	-0.427
Kurtosis	-0.771
Minimum	1.000
Maximum	11.000
Median	7.000
Alpha	0.553
SEM	1.973
Mean P	0.165
Mean Item-Tot.	0.230
Mean Biserial	0.353

**SCORE FOR
EXAMINEES
FROM ITEMAN
PROGRAM**

10	1	Scores for examinees from file DATA.txt
284		9.00
285		5.00
286		9.00
287		9.00
288		6.00
289		5.00
291		9.00
292		10.00
293		4.00
294		6.00
295		8.00
296		6.00
297		7.00
298		7.00
299		7.00
300		6.00
301		8.00
302		7.00
303		4.00
304		4.00
305		4.00
306		1.00
307		1.00
308		1.00
309		2.00
310		3.00
311		3.00
312		1.00
313		1.00
314		2.00
315		1.00
316		5.00
317		1.00
318		2.00
319		8.00
320		8.00
321		8.00
322		9.00
323		9.00
324		11.00
325		11.00
326		6.00
327		7.00
328		8.00
329		9.00
330		9.00

331	6.00
332	4.00
333	4.00
334	6.00
335	5.00
336	8.00
337	8.00
338	6.00
339	7.00
340	6.00
341	5.00
342	8.00
343	9.00
344	11.00
345	5.00
346	10.00
347	11.00
348	9.00
349	8.00
350	8.00
351	9.00
352	11.00
353	11.00
354	11.00
355	10.00
356	9.00
357	9.00

THE SUMMARY OF RESULT FROM ITEMAN PROGRAM

**The Summary of the Result for all Item Analysis based on
Validity, Reliability, a Level of Difficulty, Discrimination Index,
and Distractor Efficiency**

No	Val	DI	LOD	DE	Interpretation				Note
					Val	DI	LOD	DE	
1	-9,000	-9,000	0,000	4	IV	P	D	VB	VB
2	0,146	0,328	0,041	2	IV	E	D	E	VB
3	0,227	0,378	0,110	1	V	E	D	G	VB
4	-0.204	-0.528	0.027	4	IV	P	D	VG	VB
5	-9,000	-9,000	0,000	1	IV	P	D	G	VB
6	0.617	0.773	0.479	0	V	VG	M	VG	G
7	0.400	0.599	0.164	1	V	G	D	G	B
8	0.077	0.133	0.096	1	IV	P	D	G	VB
9	-9,000	-9,000	0,000	3	IV	P	D	B	VB
10	0.146	0.328	0.041	2	IV	E	D	E	VB
11	0.080	0.208	0.027	3	IV	E	D	B	VB
12	0.150	0.235	0.137	3	IV	E	D	B	VB
13	0.246	0.319	0.329	1	V	E	M	G	B
14	-9,000	-9,000	0,000	4	IV	P	D	VB	VB
15	-9,000	-9,000	0,000	2	IV	P	D	E	VB
16	0.160	0.082	0.290	0	IV	E	D	VB	VB
17	0.667	0.879	0.699	3	V	VG	M	B	VB
18	0.115	0.236	0.055	2	IV	E	D	E	VB
19	0.597	0.757	0.397	1	V	VG	M	G	G
20	0.469	0.676	0.192	1	V	G	D	G	G
21	0.502	0.736	0.178	2	V	VG	D	E	B
22	0.353	0.553	0.137	2	V	G	D	E	G
23	0.211	0.381	0.082	2	IV	E	D	E	VB
24	0.408	0.547	0.274	0	V	G	D	VG	B

25	-0.063	-0.211	0.014	3	IV	P	D	B	VB
26	0.065	0.095	0.178	1	IV	P	D	G	VB
27	0.343	0.480	0.219	2	V	G	D	E	G
28	-0.181	-0.233	0.64	3	IV	P	M	B	VB
29	0.546	0.701	0.644	2	V	VG	M	E	G
30	-0.035	-0.044	0.507	2	IV	P	M	E	VB
31	0.304	0.403	0.288	2	V	G	D	E	G
32	0.130	0.248	0.068	2	IV	E	D	E	B
33	0.122	0.276	0.041	3	IV	E	D	B	VB
34	0.109	0.281	0.027	4	IV	E	D	VB	VB
35	0.176	0.585	0.014	3	IV	G	D	B	VB
36	-9,000	-9,000	0,000	3	V	P	M	B	VB
37	0.294	0.393	0.274	2	V	E	D	E	B
38	0.096	0.320	0.014	2	IV	E	D	E	VB
39	-9,000	-9,000	0,000	3	IV	P	D	B	VB
40	0.316	0.527	0.110	2	V	G	D	E	G

Note:

Val : validity

DI : discrimination Index

LOD : level of difficulty

DE : distribution efficiency

V : valid

IV : invalid

VG : very good

G : good

E : enough

P : poor

D : difficulty

M : medium

ES : easy

B : bad

VB : very bad

THE LETTERS OF LICENSING



**PEMERINTAH KABUPATEN SLEMAN
BADAN PERENCANAAN PEMBANGUNAN DAERAH**

Jalan Parasamya Nomor 1 Beran, Tridadi, Sleman, Yogyakarta 55511
Telepon (0274) 868800, Faksimilie (0274) 868800
Website: slemankab.go.id, E-mail : bappeda@slemankab.go.id

SURAT IZIN

Nomor : 070 / Bappeda / 3936 / 2014

**TENTANG
PENELITIAN**

KEPALA BADAN PERENCANAAN PEMBANGUNAN DAERAH

Dasar : Peraturan Bupati Sleman Nomor : 45 Tahun 2013 Tentang Izin Penelitian, Izin Kuliah Kerja Nyata,
Dan Izin Praktik Kerja Lapangan.
Menunjuk : Surat dari Kepala Kantor Kesatuan Bangsa Kab. Sleman
Nomor : 070/Kesbang/3874/2014
Hal : Rekomendasi Penelitian

Tanggal : 23 Desember 2014

MENGIZINKAN :

Kepada :
Nama : FATMA DWI RUSMIANA
No.Mhs/NIM/NIP/NIK : 11403424050
Program/Tingkat : S1
Instansi/Perguruan Tinggi : Universitas Negeri Yogyakarta
Alamat instansi/Perguruan Tinggi : Karangmalang Yogyakarta
Alamat Rumah : Nambongan Tlogoadi Mlati Sleman
No. Telp / HP : 087838636796
Untuk : Mengadakan Penelitian / Pra Survey / Uji Validitas / PKL dengan judul
**THE TEST ITEM ANALYSIS OF 1 ST SEMESTER FINAL TEST OF THE
ACCOUNTING THEORY FOR VOCATIONAL EDUCATION: CASE STUDY
OF SMK YPKK 1 SLEMAN ACADEMIC YEAR 2014/2015**
Lokasi : SMK YPKK 1 Sleman
Waktu : Selama 3 bulan mulai tanggal: 23 Desember 2014 s/d 23 Maret 2015

Dengan ketentuan sebagai berikut :

1. Wajib melaporkan diri kepada Pejabat Pemerintah setempat (Camat/ Kepala Desa) atau Kepala Instansi untuk mendapat petunjuk seperlunya.
2. Wajib menjaga tata tertib dan mentaati ketentuan-ketentuan setempat yang berlaku.
3. Izin tidak disalahgunakan untuk kepentingan-kepentingan di luar yang direkomendasikan.
4. Wajib menyampaikan laporan hasil penelitian berupa 1 (satu) CD format PDF kepada Bupati diserahkan melalui Kepala Badan Perencanaan Pembangunan Daerah.
5. Izin ini dapat dibatalkan sewaktu-waktu apabila tidak dipenuhi ketentuan-ketentuan di atas.

Demikian ijin ini dikeluarkan untuk digunakan sebagaimana mestinya, diharapkan pejabat pemerintah/non pemerintah setempat memberikan bantuan seperlunya.

Setelah selesai pelaksanaan penelitian Saudara wajib menyampaikan laporan kepada kami 1 (satu) bulan setelah berakhirnya penelitian.

Dikeluarkan di Sleman

Pada Tanggal : 23 Desember 2014

a.n. Kepala Badan Perencanaan Pembangunan Daerah

Sekretaris

u.b.

Kepala Bidang Pengendalian dan Evaluasi

ERNY MARYATUN, S.IP, MT
Pembina, IV/a
NIP 19720411 199603 2 003

Tembusan :

1. Bupati Sleman (sebagai laporan)
2. Kepala Dinas Dikpora Kab. Sleman
3. Kabid. Sosial Budaya Bappeda Kab. Sleman
4. Camat Sleman
5. Ka. SMK YPKK 1 Sleman
6. Dekan FE-UNY
7. Yang Bersangkutan



Yayasan Pendidikan Kejuruan dan Ketrampilan

SMK YPKK 1 SLEMAN

Kompetensi Keahlian :

1. Akuntansi, Teakreditasi 'A'.
2. Rekayasa Perangkat Lunak (RPL), Terakreditasi 'A'
3. Farmasi (Belum Terakreditasi)

Alamat : Jl. Sayangan 05, Mejing Wetan, Ambarketawang, Gamping 55294, Telp/Fax.
(0274) 798806, HP/SMS : 081578103981

SURAT KETERANGAN

Nomor : 172 /18.

Yang bertanda tangan dalam Surat ini Kepala Sekolah Menengah Kejuruan (SMK) YPKK 1 Sleman, Gamping menerangkan bahwa :

Nama : **FATMA DWI RUSMIANA**
 NIM : **11403424050**
 Program / Tingkat : **S-1**
 Perguruan Tinggi : **Universitas Negeri Yogyakarta (UNY).**

Telah melaksanakan Penelitian di SMK YPKK 1 Sleman pada tanggal 12 sampai dengan 15 Januari 2015 dengan judul **"THE TEST ITEM ANALISYS OF 1 ST SEMESTER FINAL TEST OF THE ACCOUNTING THEORY FOR VOCATIONAL EDUCATION CASE STUDY OF SMK YPKK 1 SLEMAN ACADEMIC YEAR 2014-2015 "**.

Demikian Surat Keterangan ini dibuat untuk dipergunakan sebagaimana perlunya !

Gamping, 17 Februari 2015.



Dra. RUBIYATI, M.Pd
 NIP. 19590424 198903 2 006

